



# Classifications Manual for Government Finance Statistics Australia, 1989



**CLASSIFICATIONS MANUAL FOR  
GOVERNMENT FINANCE STATISTICS  
AUSTRALIA  
1989**

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# CLASSIFICATIONS MANUAL FOR GOVERNMENT FINANCE STATISTICS, AUSTRALIA

**INQUIRIES** - If you want to know more about this Classifications Manual ring the Supervisor, Public Finance Investigations on Canberra (062) 52-6117 or write to Information Services, Australian Bureau of Statistics, PO Box 10, Belconnen, ACT 2616.

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## **PREFACE**

This classification manual has been prepared by the Australian Bureau of Statistics for use in the collection, compilation and publication of Government Finance Statistics (GFS). It is also intended to serve as a reference for users of GFS to assist their understanding of the statistics produced in accordance with these classifications.

The manual was first published in May 1984. This revised edition excludes references to the previous classification systems and introduces a number of classification changes. The main changes concern classification of new government taxes, equity financing, and State central borrowing authorities transactions.

Although every attempt is made to classify data to the finest level this is not generally possible across the entire classification. Where data are not available at the most detailed level they are coded to the higher levels of the classification.

It is intended that the classification will be revised and issued on a needs basis. Any suggestions or comments from users are welcome.

Ian Castles

**AUSTRALIAN STATISTICIAN**

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## CHAPTER 1 - INTRODUCTION

### SCOPE AND COVERAGE OF GOVERNMENT FINANCE STATISTICS

1. The GFS classifications are applied to enterprise units of the non-financial public sector and their transactions. The non-financial public sector comprises:

(a) general government enterprises (eg Commonwealth and State government departments) and

(b) public trading enterprises (eg TELECOM, electricity undertakings of State and local governments).

2. Excluded from the non-financial public sector, and therefore from the scope of government finance statistics, are public enterprises dealing in financial activities (eg Reserve Bank of Australia, State owned banks and insurance companies).

3. Not all statistical units within the non-financial public sector are currently covered by government finance statistics. The exclusions are smaller commodity marketing authorities, most universities and other tertiary institutions, and certain hospitals. To the extent these organisations are funded from the Commonwealth or State's budgets, some measures of their activities are indirectly included in government finance statistics. Coverage will be extended to all larger in-scope units as resources permit. For a detailed discussion of units classifications see paragraphs 6-15.

### MAJOR USES

4. GFS data are used to compile specific government finance publications, including Standardised Local Government Finance Statistics. They are also used as source data for the national income and expenditure (NI and E) estimates of the Australian National Accounts (ANA) and for the preparation of input-output tables. A number of separate collections are undertaken -

(a) **quarterly estimates** - for NI and E purposes are produced about 8 weeks after the end of the relevant quarter and appear in Quarterly Estimates of National Income and Expenditure (ABS cat. no. 5206.0);

(b) **preliminary annual estimates** - for NI and E purposes, are produced about 7 weeks after the end of each financial year, and are published as Commonwealth Budget Related Paper No. 2 (National Income and Expenditure, cat. no. 5213.0).

(c) **provisional and forward annual estimates** - these statistics are based on more detailed source data than the estimates in (a) and (b) and are first published approximately 9 months after the end of the financial year. The term provisional annual estimates refers to the annual statistics for the latest completed financial year, which are first published in Government

Financial Estimates (cat. no. 5501.0) and later in Australian National Accounts (cat. no. 5204.0). The term forward annual estimate refers to the forecast estimates for the next financial year which are published around March, in Government Financial Estimates (cat. no. 5501.0), for the year ending the following June.

(d) **final annual statistics** - these are the most detailed government finance statistics based mostly on published account of government authorities and published for the different levels of government over a six to eighteen months period after the end of the financial year. The main publications showing these statistics are Commonwealth Government Finance (cat. no. 5502.0), State and Local Government Finance (cat. no. 5504.0) and Standardised Local Government Finance Statistics (cat. no. 1212.0).

5. Because government financial activity has an important impact on many social fields special analyses of GFS data are prepared on social topics, such as health and education.

## CHAPTER 2 - STATISTICAL UNITS AND UNITS CLASSIFICATIONS

### DEFINITION OF THE ENTERPRISE UNIT

6. The statistical unit used in government finance statistics is the enterprise. In general, the definition of the enterprise is the same as in the private sector, that is, apart from some special treatments, each single legal entity is defined as an enterprise. In addition to entities which have a direct parallel in the private sector and are owned and/or controlled by governments (eg registered companies owned by governments), for statistical purposes, the following other entities are also recognised as legal entities in the non-financial public sector:

(a) statutory authorities/entities - these are entities established by the Constitution, by an Act of Parliament of the Commonwealth or one of the States, or by an ordinance of the Australian Capital Territory. This includes the Governor-General and the Governor of each State, each house of the parliaments of the Commonwealth and each State and each court of law. The concept is not restricted to entities created as "bodies corporate" but includes any other entity which is described in legislation as having been established by the legislation. Included are entities established under legislation which provides for the establishment of a class of entities (eg local government authorities) rather than for each entity individually. The concept also includes entities which are created or statutory offices held by individual persons or statutory bodies comprised of several statutory offices named in the legislation.

(b) governmental departments/entities - these are entities created as "Departments of State" (including sub-departments in Western Australia and Queensland, "administrative offices" in New South Wales and the so-called "parliamentary departments" in the Commonwealth and those States where they occur) by the instrument (eg proclamation, Executive Council order) required by legislation in the Commonwealth and each State. However, for statistical purposes, "departmental entities" exclude any statutory entities which may be named as part of a department in the instrument of creation.

7. Each statutory entity and each departmental entity, as defined above, is defined as a separate enterprise, with the following exceptions:

(a) legal entities which operate as an integral part of another legal entity (eg they have no separate accounts and no separate employees) are merged with that entity to form an enterprise; and

(b) legal entities which engage in both activities relevant to "public trading enterprises" and "general government enterprises", as defined in the Standard Institutional Sector

Classification of Australia (SISCA), cat. no. 1218.0, which is discussed in paragraphs 11 and 12 below, are split into separate enterprises in the following circumstances:

(i) the legal entity is a local government authority with any of the following types of trading undertaking:

- . electricity undertakings
- . gas undertakings
- . abattoir undertakings
- . bus transport undertakings
- . water supply undertakings with a total annual current expenditure for all such undertakings greater than \$50,000 measured in 1977-78 prices
- . sewerage undertakings with a total annual current expenditure for all such undertakings greater than \$50,000 measured in 1977-78 prices
- . any other trading undertaking with annual revenue greater than \$500,000 measured in 1977-78 prices

(ii) The legal entity is not a local government authority and carries out both general government and trading activities of which the lesser is either:

- . annual revenue classifiable to the public trading enterprises subsector of SISCA in excess of \$2,000,000, measured in 1977-78 prices; or
- . annual purchases of goods and services classifiable to the general government enterprises sector of SISCA in excess of \$2,000,000, measured in 1977-78 prices.

Where circumstances in 7(b)(i) apply, the legal entity is broken into separate enterprises, one for each of the types of undertakings listed above which exist (ie one enterprise for all electricity undertakings, one enterprise for all gas undertakings and so on) and one for the balance of the entity.

Where circumstances in 7(b)(ii) apply, the legal entity is split into two separate enterprises, one incorporating the secondary activities and the other constituting the balance of the legal entity; however, in some circumstances the legal entity may be split into more than two enterprises where this accords better with the organisational or accounting structure of the entity.



## UNITS CLASSIFICATIONS

8. Each non-financial public sector enterprise unit included in the GFS is classified according to level of government and institutional sector. Units, other than local government bodies, are also classified according to administrative sector.

### Level of Government

9. There are three levels of government in Australia:

(a) **Commonwealth** - all government departments, agencies, authorities and other units responsible to the Commonwealth Parliament;

(b) **State** - all government departments, authorities and other units responsible to the State Parliaments. The Northern Territory and the Australian Capital Territory administration, since self-government, have been classified as "State" governments;

(c) **Local** - the geographically smallest governments. Local governments are of two general types -

(i) **Municipal government** - normally popularly elected within defined geographical areas. Covers local government authorities usually described as cities, towns, shires, boroughs, municipalities and district councils.

(ii) **other local authorities** - created by or subject to the provisions of local government legislation and exercising delegated powers eg County Councils in NSW and the Outback Areas Community Development Trust in South Australia.

10. If bodies are jointly run by the Commonwealth and State governments, they are included, by convention, with Commonwealth government authorities. A similar order of precedence is adopted for bodies jointly run by State and local governments.

### Institutional Sector Classification

11. A Standard Institutional Sector Classification of Australia (SISCA), cat. no. 1218.0 has been published by the ABS for use in the collection, compilation and publication of statistics. The SISCA classifies transactors of the national economy according to their financial role and behaviour.

12. Non-financial public sector units covered by the GFS system are classified according to SISCA as:

(a) **General Government Enterprises**

This sector consists of those resident public enterprises which

are mainly engaged in the production of goods and services outside the normal market mechanism for consumption by governments and the general public, whose costs of production are mainly financed from public revenues and which provide goods and services to the general public, or sections of the general public, free of charge or at nominal charges well below costs of production. Included are public enterprises mainly engaged in the production of goods and services for other general government enterprises and government departments, ministries, offices and other public sector units engaged in public administration and defence, the provision of other community, social and economic services, and central borrowing authorities set up by State governments to coordinate borrowings and manage public debt.

(b) **Public Trading Enterprises (PTEs)**

This subsector consists of all those resident public enterprises which are mainly engaged in the production of goods and services for sale in the market with the intention of maximising profits and financial returns to their owners or, at least, of recovering all or a significant proportion of their operating costs. Includes enterprises, such as public transport undertakings, whose prices may be set, as a matter of government policy, at levels which lead to a recurring loss on their operations. Excluded are public enterprises mainly engaged in the production of goods and/or services for general government enterprises. Public trading enterprises in SISCA are further classified into commodity marketing authorities and other public trading enterprises.

13. Local government authorities are subdivided into general government or PTE units according to the public sector enterprise units rules in para 7 above.

**Administrative Sector Classification**

14. The administrative sector classification is used to classify Commonwealth and State non-financial public sector units according to a budget/non-budget sector distinction as follows:

(a) **Budget Sector**

The Budget Sector consists of State and Commonwealth government enterprise units (general government and public trading enterprises) whose day to day receipts and payments, apart from some minor transactions with financial enterprises, are recorded in the Public Accounts. For this purpose, the Public Accounts means revenue, loan and trust funds and special deposit and advance accounts maintained by each government.

The recording of receipts and payments through the Public Accounts means that the unit has no deposits with financial enterprises in its own name, or if it does, that they are minor or are regularly cleared and transferred to the Public Accounts.

(b) **Non-budget Sector**

The Non-budget Sector comprises State and Commonwealth government enterprise units the bulk of whose day to day receipts and payments are transacted, and whose balances are held, with financial enterprises in their own name, independently from the Public Accounts. This is irrespective of whether the major receipts of these units are in the form of grants from the Public Accounts which finance the bulk of their day to day operations.

15. An exception is made in applying the institutional sector classification to central borrowing authorities. These authorities are the financing arms of State treasuries and the nature of their operations is closely integrated with the management and control of their parent governments. For this reason, central borrowing authorities are included in the budget sector though they generally conduct their operations outside the Public Accounts.

## CHAPTER 3 - ECONOMIC TRANSACTIONS FRAMEWORK

### NATURE, USES AND COVERAGE OF THE CLASSIFICATION

16. This classification, the Economic Transactions Framework (ETF) for Government Finance Statistics, is designed to facilitate study of the macro-economic impact of government transactions on the economy and to provide the basic building blocks for grouping transactions to be incorporated into the Australian National Accounts.

17. The ETF is used to classify economic transactions of non-financial public sector enterprise units (as defined in Chapter 2) and covers all transactions between:

- units of the non-financial public sector and the rest of the economy (inter-sector transactions);
- any single unit of the non-financial public sector and other such units (intra-sector transactions).

18. Intra-sector transactions cover transactions within and between units in the two institutional sectors covered by GFS (general government and PTEs), administrative sectors (budget, non-budget), and the three levels of government (Commonwealth, State and local). See Chapter 2 for further information on these sectors, and Chapter 6 for Source/Destination Classification of these transactions.

19. The classification is also used in the compilation of Standardised Local Government Finance Statistics (SLGFS). In that system, the operations of local government authorities are divided into "ordinary services" and "trading activities". Trading activities include gas, electricity, water supply, sewerage and abattoir operations of local government authorities. Where such trading activity undertakings exceed a given size (see para 7b(i)) they are regarded as public trading enterprises. The ordinary services and the balance of trading activity operations of each local government authority, ie trading activities below the specified size limit, constitute a general government unit. A number of ETF codes cater for the dual classification of LGA activities as ordinary services/trading activities as well as general government/public trading enterprise operations.

### PRINCIPLES UNDERLYING THE CONSTRUCTION OF THE ETF

20. The major principles embodied in the construction of the ETF are as follows:

- (a) the classification is sufficiently general to accommodate the presentation of consolidated statistics for all parts of the non-financial public sector, to meet the needs of an integrated system of government finance statistics, and also to meet the needs of particular users, such as users of the SLGFS;

(b) the scope of public sector activities covered by the ETF is defined by the classification, being based on ABS standards for public sector statistical units;

(c) provision is made to meet the needs of users for data on a gross and net basis. To facilitate this requirement there are separate receipts and payments categories;

(d) a comprehensive method of classification is provided for accurate determination of transactions between units that need to be eliminated on consolidation of particular sectors;

(e) the structure of the classification is hierarchical in order to explain the relationships between transactions and to facilitate the classification and storage of data at different levels of aggregation.

21. In order for the ETF to cater for the variety of user requirements a combination of National Accounting and other classification principles are used in its structure, and sufficient detailed and special classification categories are introduced to cover the requirements of SLGFS and other special users of government finance statistics.

#### **DESCRIPTION OF THE CLASSIFICATION SYSTEM**

22. The Economic Transactions Framework is a hierarchical structure in which categories are strictly defined in terms of their receipts and payments characteristics because those characteristics determine the transaction's role in the derivation of a particular statistical concept within the structure, eg operating expenditure of PTEs as an offset to operating revenue of PTEs to derive net operating surpluses of PTEs (ETF 32). The ETF consists of four levels: section, group, subgroup and class. There are 4 sections, 22 groups, 52 subgroups and 150 classes. The four sections of the ETF are:

- . current outlays;
- . capital outlays;
- . revenue and grants received;
- . financing transactions.

For internal working purposes an additional section is provided for classification of intra-unit transfers. As these transfers are netted off during compilation they are not explicitly used in the publication of GFS statistics.

23. A four digit numbering system is used for the ETF. To facilitate the processing of the more timely government finance statistics collections, such as quarterly and preliminary annual estimates, where data are not available for the most detailed categories, data which cannot be classified at the lowest level, due to lack of information, are coded to the higher levels of the classification.

24. In final annual statistics, ideally, all data should be classified to the most detailed classes, however, given the limitations of existing data sources and the difficulties of collecting additional data, it is likely to be some time before the ETF can be fully implemented at the class level.

25. Classes ending in 9 are selectively used as "not elsewhere classified" categories where it is known or expected that transactions exist at this level but do not warrant a separately identified class of their own.

### STRUCTURE OF THE CLASSIFICATION

26. The four sections that comprise the top level of the ETF represent the basic government finance statistical aggregates: outlays; revenues and grants; and financing transactions. An important distinction is between repayable transactions (financing plus advances) and non-repayable transactions (revenue and grants, and outlays excluding advances). Analytically, the importance of this distinction relates to the economic consequences of the existence or absence of a financial asset or liability. Repayable transactions generate or extinguish a claim for repayment and, whereas non-repayable transactions are completed within a period, the claims created by repayable transactions can accumulate over many periods. This accumulation of assets and liabilities generates future receipts and payments (interest and redemption) and expectations of those future transactions can affect current economic behaviour.

27. There are separate sections for capital and current outlays but not for capital and current revenue and grants received because the distinction between capital and current transactions is considered to be of much greater statistical interest for outlays. It is also convenient to split outlays into two sections because outlays have to be divided into a greater number of detailed classes. Capital outlays are defined to include net advances paid. Advances are included in outlays rather than in financing transactions in order to bring together all the methods governments use to achieve expenditure policies, ie policies which aim to direct expenditure towards particular purposes. Advances are the only repayable transactions included in outlays and consist of lending, and acquisition of equities, undertaken to fund other levels of government or particular activities of enterprises and households. The financial claims on others are acquired, in this case, in order to direct spending into particular channels, eg loans for housing, rather than to earn a return on temporarily surplus funds. The acquisition of financial assets, for this latter reason, is referred to in the ETF as "investment" and those transactions are grouped with other financing transactions.

28. Capital outlays cover expenditure on (and sale of) fixed assets, stocks, land and intangible assets as well as the

provision of funds, in the form of capital transfers and net advances, for the purpose of acquiring such assets. All other outlays are considered to be current outlays and consist of general government final consumption expenditure and current transfer payments. The fundamental distinction between current and capital transactions rests on whether the commodities underlying the transactions are "used up" over a period (conventionally taken to be one year) or represent assets which generate a future stream of benefits.

### **Section 1 - Current Outlays**

29. The groups in this Section dissect current outlays into transactions in goods and services, sometimes referred to as "real transactions" (ETF 11), and current transfer payments (ETF 12, 13). ETF 11 is the national accounting measure of general government final consumption expenditure which is a net concept showing the operating result of the provision of goods and services by general government enterprises. The intention of general government enterprises is to provide goods and services free or below cost and therefore their expenditures always exceed their income earned from sales of goods and services. The net result of these operations, being a net payment transaction, is classified to outlays. Because users of government finance statistics may be interested in the gross as well as the net value of general government subsector outlays the payments (ETF 111) and receipts (ETF 112) appear as adjacent subgroups within the framework.

30. Current transfer payments are separated into requited (ETF 12) and unrequited (ETF 13) transactions. Requited transactions are those where something is received in return: such as use of property in return for rent, use of money in return for interest. Unrequited transactions are those where no direct benefit is received in return, eg payment of taxes, payment of personal benefits such as old age pensions.

### **Section 2 - Capital Outlays**

31. The groups in this section deal with expenditures on assets (ETF 21, 22, 23), which are requited transactions, capital transfer payments (ETF 24), which are unrequited transactions, and advances (ETF 25), which are repayable transactions.

### **Section 3 - Revenue and Grants Received**

32. The groups in this section of the ETF cover taxes, fees and fines received (ETF 31), other revenue (ETF 34) and grants received (ETF 35) which are all unrequited transactions, and net operating surpluses of PTEs (ETF 32) and property income (ETF 33) which are requited transactions. Net operating surplus is the national accounting measure of the net operating result of public trading enterprises. PTEs usually attempt to cover their costs and, hence, the difference between operating revenue (ETF 321) and operating expenditure (ETF 322) is classified as a revenue transaction. Some users are interested in the gross statistics

of PTE operations and, hence, PTE operating expenditures (ETF 322) are shown separately in this section which otherwise deals almost entirely with receipts.

#### Section 4 - Financing Transactions

33. This section covers repayable transactions other than net advances paid. A characteristic of repayable transactions is that they produce a direct change in the financial asset or liability position of both the public sector unit and the other transactor. From the ETF user's point of view, the asset/liability characteristics are of interest because they measure the extent of claims by governments on others, that result from government lending, and the extent of claims on governments by others, that are the consequence of government borrowing. Governments pursue their lending activities principally for the purposes of public policy. Government borrowing is undertaken to finance capital works and to compensate for shortfalls in revenue. The sources and terms of borrowing affect the management of the money supply and the cost of government debt. With this in view, ETF groups 42-43 analyse borrowing in terms of:

- . domestic and overseas borrowing;
- . type of debt instrument;
- . long term and short term borrowing;
- . type of lender.

34. Financing transactions are also dissected into transactions in debt and equities and transactions in currency and deposits. The acquisition of financial assets for liquidity management is separated into ETF 45 - Investments (debt and equities) and ETF 46 - Currency and deposits.

35. Liabilities are split into advances received and borrowing, ETF 41, 42, 43 (debt and equities) and deposits held on behalf of other public or private bodies, ETF 44 (currency and deposits).

36. ETF group 47 transactions show the extent of financing derived from depreciation expenses of the period (ETF 4710, Increase in provisions for depreciation), the financing derived by PTEs from the excess of superannuation charges over superannuation payments for a period and the financing to general government enterprises that results from the excess of public enterprises superannuation provisions transferred to general government over pensions paid to their ex-employees by general government (ETF 472, Increase in superannuation provision), and financing from other PTE provisions (ETF 4730, Increase in other provisions). ETF group 48 records net financing through the issue of shares or other equities while group 49 consists of the remaining accrual transactions and the residual category. A strict assets/liabilities distinction in this group applies only to ETF 4901 (liabilities) and ETF 4902 (assets).



## APPLICATION OF THE ETF

37. The ETF is a framework for classifying the transactions of general government and public trading enterprises of the non-financial public sector. These transactions appear in the production, income and outlay, and capital accounts of the general government and corporate trading enterprise sectors of the Australian National Accounts.

38. Not all ETF categories apply to both transactions of general government and public trading enterprise units. The following categories are used exclusively for the transactions of either public trading enterprises or general government enterprises:

Used exclusively for general government enterprise transactions -

- . general government final consumption expenditure (ETF 11)
- . subsidies paid to enterprises (ETF 131)
- . personal benefit payments (ETF 132)
- . taxes paid by general government (ETF 1343)
- . taxes, fees and fines (ETF 31)
- . income from public financial enterprises (ETF 332)
- . ex gratia receipts (in lieu of municipal rates) (ETF 3411)
- . taxes received from general government (ETF 3414)
- . intra-sector current grants received (ETF 3501)
- . funds provided for the IMF (ETF 4622)
- . general government receipts from public enterprises to finance pensions (ETF 4722)
- . general government payments of pensions in respect of public enterprises (ETF 4723)

Used exclusively for public trading enterprise transactions -

- . net income transferred by PTEs (ETF 122)
- . direct taxes paid (ETF 1341)
- . net operating surpluses of PTEs (ETF 32)
- . increase in provisions for depreciation (ETF 471)
- . increase in superannuation provisions (ETF 4721)

The detailed descriptions of ETF classes indicate which particular classes apply only to PTEs or general government units.

## CHAPTER 4 - TAXES, FEES AND FINES CLASSIFICATION

39. The Taxes, Fees and Fines Classification (TFFC) is used to dissect transactions classified to ETF taxes, fees and fines received categories (ETF 31) according to the type of tax, fee or fine collected by governments.

40. Taxes may be collected by either general government or PTEs; however, for GFS purposes, tax collection is considered to be a general government function. Accordingly, taxes collected by PTEs are attributed to the general government sector.

### BOUNDARIES OF THE CLASSIFICATION

41. The TFFC is used to classify in detail all transactions classified as ETF 311 (taxes received), ETF 312 (fees received) and ETF 313 (fines received). Each class in the TFFC is designated as either direct or indirect or specified proportions of a particular class are designated as direct and indirect. The direct/indirect proportions are determined on the basis of estimates made for each particular tax, fee or fine.

42. The classification has been developed to present, in a systematic way and in sufficient detail for analysis, the relationships that exist between taxes in terms of their common tax base. To facilitate international reporting requirements the classification is comparable, at the group and subgroup levels, with that adopted by the OECD.

### STRUCTURE OF THE CLASSIFICATION

43. The TFFC has 6 groups, 21 subgroups and 66 classes. The first five groups of the TFFC are used for the classification of taxes. The tax groups represent the bases on which the taxes are levied and follow, substantially, the grouping adopted in the OECD tax classification. The tax groups are:

- (1) Taxes on income, profits and capital gains
- (2) Taxes on employers' payroll and labour force
- (3) Taxes on property
- (4) Taxes on provision of goods and services
- (5) Taxes on use of goods and performance of activities

44. These tax groups are divided into subgroups according to types of entities, property, activities, goods or services being taxed. The classes generally describe the specific types of tax actually collected in Australia. As different taxes are introduced by the Commonwealth, State or local governments, new classes may need to be introduced.

45. Group 9 of the TFFC is used for the classification of fees and fines.

## CHAPTER 5 - GOVERNMENT PURPOSE CLASSIFICATION

### NATURE AND PURPOSE OF THE CLASSIFICATION

46. The Government Purpose Classification (GPC) for Government Finance Statistics, is designed to facilitate the study of the impact of government transactions on the economy in terms of the purposes for which the transactions are made. In conjunction with the Economic Transactions Framework (ETF), it provides information for study of the socio-economic effect of government transactions.

47. The GPC is used to classify transactions of non-financial public sector enterprise units, ie general government and public trading enterprises (see paragraphs 8 to 15 for further discussion of public sector units).

48. To facilitate international comparisons the GPC closely follows the same classification principles as the United Nations Classification of the Functions of Government (COFOG)<sup>1</sup>. The main differences between these classifications are discussed in paragraphs 53 and 54.

49. The transactions that are classified by the GPC are current and capital outlays of general government and public trading enterprises (ETF sections 1 and 2), grants and advances received by general government and public trading enterprises (ETF groups 35 and 41) and the following selected ETF categories:

#### General government enterprises

##### Commonwealth, State, local -

- . income transferred from PTEs (ETF 331)

##### Local -

- . contributions and donations received (ETF 3419, 3429)
- . land rent received (ETF 3341)
- . debt redemption (ETF 42, 43)

#### Public trading enterprises

##### Commonwealth, State, local -

- . subsidies received (ETF 3213)

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<sup>1</sup> Classification of the Functions of Government (COFOG), UN Statistical Paper Series M, No. 70, 1980

## STRUCTURE OF THE GOVERNMENT PURPOSE CLASSIFICATION

50. The structure of the Government Purpose Classification (GPC) has three levels:

- (a) major group (top level)
- (b) group (second level)
- (c) subgroup (lowest level)

There are 14 major groups, 59 groups and 122 subgroups. The major groups, and wherever practicable the groups, follow the UN classification (COFOG) to facilitate international reporting of statistics. The lowest level (subgroup) is designed to meet the needs of users, in Australia, for more detailed statistics.

51. The functions performed by governments can be viewed as falling under four headings:

(a) General government services (major groups 01-03). This heading covers those activities required for the government of the country that cannot be associated with services to persons or to business. These services, which are indispensable to the existence of an organised state, cannot be allocated to particular groups or beneficiaries.

(b) Community and social services (major groups 04-08). This heading covers the services supplied to the community and to households and persons directly. Some of the services in "Housing and community amenities" (major group 07) might be more appropriately classified as economic services. For example, water supply serves both homes and businesses but it is taken that the main thrust of such expenditure is towards the satisfaction of the needs of households.

(c) Economic services (major groups 09-13). This heading covers government expenditures associated with the operation, regulation and more efficient functioning of business. It includes such government objectives as economic development, the redressing of regional imbalances and the creation of employment opportunities.

(d) Other purposes (major group 14).

## APPLICATION OF THE CLASSIFICATION

52. The GPC is designed to be a classification of individual transactions. In principle, this means that each purchase, wage payment or other outlay should be assigned a GPC code according to the purpose that the transaction serves. In practice, however, the accounting data available for compilation of government finance statistics is not as detailed as this and usually relates to offices, program, bureaux and similar units within government departments or to whole departments or authorities. In some cases units may be responsible for a range of activities for which transactions should, strictly speaking, be classified to different purposes. However, if appropriate

dissections cannot be obtained the "aggregated" transactions concerned have to be classified to the predominant purpose being served.

# **CONCORDANCE WITH THE UN CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT (COFOG)**

53. The GPC observes the same classification principles as COFOG and attempts to preserve correspondence at the major group level. This is not always possible and the major differences are summarised below:

## **(a) GPC01, General public services**

This GPC major group contains outlays on government superannuation schemes. COFOG classifies such transactions to major group 06, Social security and welfare affairs and services. In Australia, such payments are not regarded as part of the social security benefits system.

## **(b) GPC02, Defence**

Unavailability of data about outlays on military schools, colleges and base hospitals has meant that those expenditures remain in GPC02 Defence, whereas COFOG classifies those outlays to major groups 04, Education affairs and services and 05, Health affairs and services, respectively.

## **(c) GPC03, Public order and safety**

COFOG specifies that outlays on police colleges, which offer general education as well as police training, should be classified to the appropriate level of major group 04, Education affairs and services. Data are not available to enable such outlays to be isolated and they are included in GPC major group 03 as part of Police services.

## **(d) GPC04, Education**

In common with outlays on military schools and colleges and police colleges, expenditures on medical and dental services to students are excluded from this GPC major group. These student health services are classified to GPC major group 05, Health because in Australia such expenditures are considered part of public health.

## **(e) GPC05, Health**

Apart from the exclusion of military base hospitals and inclusion of student medical and dental outlays in this GPC major group there is equivalence with COFOG major group 05, Health affairs and services.

(f) GPC06, Social security and welfare

Unlike COFOG major group 06, Social security and welfare affairs and services, this major group excludes outlays on government employee pension schemes, which are classified to GPC major group 01, General public services.

(g) GPC14, Other purposes

This GPC major group includes outlays on natural disasters relief. COFOG specifies that disaster outlays should be classified to the particular purpose for which the payment is made, eg social security, welfare, public safety, housing. However, in practice, this kind of detailed data is not available from existing data sources, and furthermore, some disaster relief outlays are in the form of contingency provisions and cannot be classified to a particular purpose.

54. Apart from the differences relating to allocation of disaster relief transactions to particular purposes the remaining GPC and COFOG major groups are conceptually equivalent.

## CHAPTER 6 - OTHER CLASSIFICATIONS

### SOURCE DESTINATION CLASSIFICATION

55. The Source Destination Classification (SDC) is a hierarchical arrangement of the three basic units classifications used for classifying all non-financial public sector data, namely:

- (1) level of government
- (2) institutional sector
- (3) administrative sector.

56. The function of the SDC is to provide information about the source of receipts and the destination of payments for transactions between units within the non-financial public sector. This information is used in compiling consolidated statistics.

### Consolidation

57. To compile statistics about the financial activities of a particular State, level of government, or any other grouping of public sector units, the receipts and payments which pass between the units within the chosen grouping (sub-sector) have to be identified through the SDC, matched and eliminated. The remaining receipts and payments, transacted with units outside the chosen sub-sector, are then aggregated to produce a measure of financial flows between the sub-sector and the rest of the economy. The process of matching and eliminating the receipts and payments within the chosen sub-sector is known as consolidation.

58. Only certain types of transactions between units within the non-financial public sector (intra-sector transactions) are eliminated or consolidated. Purchases and sales of goods and services and other transactions which appear in production accounts (eg indirect taxes) are not eliminated on consolidation. Production account transactions are used, in the Australian National Accounts, to measure the value of final goods and services produced in the economy and the factor payments associated with the production of those goods and services. The measure of non-financial public sector production consists of the market value of final goods and services sold by public trading enterprises and the cost of producing the output of general government enterprises. If production account transactions were consolidated, distortion would be introduced into the measurement of final consumption expenditure classified by purpose and the measurement of gross product classified by industry.

59. In government finance statistics, the following types of transactions have to be eliminated, for consolidated statistics, if they are between units within the sub-sector being consolidated:

- . interest
- . income transfers
- . grants
- . direct taxes
- . levies
- . net advances
- . net borrowing and investments
- . changes in funds held on deposit.

60. Consolidation is achieved by matching ETF payment categories with the respective ETF receipt categories and by identifying the respective payers and receivers of a transaction through the SDC. A number of special SDC categories are included to meet particular statistical needs. SDC 410 is included for identifying grants and advances on-passed by State authorities to local authorities which were directly financed by amounts received from the Commonwealth. SDC 410 is used only for State government transactions and only for grants and advances (ETF 1333, 2420 or 254). For consolidation purposes, SDC 410 is equivalent to SDC 310. SDC categories are also provided for inter-state transactions requiring consolidation.

#### **SPECIAL CONSOLIDATION PROCEDURES FOR CBA TRANSACTIONS**

61. Where a central borrowing authority (CBA) borrows on behalf of a client public trading enterprise the usual consolidation procedures are not applied. This means that a loan or advance paid by a CBA is not consolidated with the client authority's receipts of these amounts. Instead, the CBA (general government) borrowing and subsequent on-lending to the client authority (PTE) are netted out or offset within the same ETF category. The reason for this treatment is the requirement to attribute the borrowing to the client sector where the CBA does not borrow in its own right. Interest flows in respect of such borrowing are similarly offset and attributed to the client sector.

#### **FIXED ASSET CLASSIFICATION**

62. The Fixed Asset Classification (FAC) is designed to meet the needs of ANA users for information about the classification of gross fixed capital expenditure (ETF 21) by broad category of asset. The FAC is less detailed than the SNA "Classification of gross fixed capital formation according to type" on which it is based. It identifies whether net expenditure on new and secondhand fixed assets was on dwelling, non-dwelling construction or equipment. These categories are defined as follows:

(a) **Dwellings** - Outlays on construction, major alteration and addition to dwellings. Includes transfer and similar costs in respect of the purchase (sale) of secondhand dwellings and the



installation of new permanent fixtures such as stoves, central heating, air conditioning, lighting, plumbing and other fixed equipment normally installed before dwellings are occupied. Excluded are repair and replacement of worn out or damaged fixed equipment and fixtures (such outlays are treated as current expenditure). Also excluded (if feasible) are outlays on land associated with the dwellings. Buildings operated for purely transient occupancy, eg hostels, are not considered to be dwellings.

(b) **Other buildings** - Outlays on buildings which are entirely, or primarily, for industrial, commercial, recreational or only transient residential use. "Other buildings" include factories, warehouses, office buildings, shops, restaurants, hotels, hostels, garages, schools, hospitals and farm buildings. Included are outlays on installation, alteration and improvement of fixtures, facilities and equipment which are an integral part of the building but excluded are repair and replacement of worn out or damaged fixtures (such outlays are treated as current expenditure). Also excluded (if possible) are outlays on the land involved with these buildings.

(c) **Other construction** - Outlays on work put in place on the construction, major alterations and addition to fixed assets other than buildings, eg railway lines, roads, streets, bridges, wharves, harbours, mineshafts, canals, dams, drainage and sanitation projects, athletic fields, gas and electricity mains, telephone lines, afforestation, vineyard and orchard development, etc. Includes transfer and similar costs in respect of purchases (and sales) of secondhand assets of this type. Includes outlays on land reclamation, land clearance and raising or levelling building sites. Excluded (if feasible) are the outlays on the land involved with these assets.

(d) **Equipment other than transport equipment** - Outlays on machinery and equipment which is not an integral part of any building or construction. Machinery and equipment includes agricultural machinery, industrial machinery, office machinery, power generators, furniture, art objects, containers, professional instruments etc. Items of small value, eg hand tools, are excluded if the normal accounting practice is to treat them as a current outlay. Excludes transport equipment.

(e) **Transport equipment** - Outlays on motor vehicles, aircraft, ships, railway and tramway rolling stock etc and attachments eg trailers. Includes major parts eg engines.

## STATE OF ACTIVITY CLASSIFICATION

63. The State of Activity Classification (SAC) is used to identify the State (or Territory) in which certain Commonwealth transactions are executed. This classification allocates Commonwealth government transactions with persons according to their State of residence and identifies certain other Commonwealth transactions with the various State and local governments. The SAC has no relevance to transactions of State and local governments.

64. The identification by State of activity of the relevant Commonwealth transactions is required for:

- \* compilation of State household income and outlay accounts in the Australian National Accounts.
- \* production of statistics about Commonwealth taxes collected in particular States.
- \* production of statistics about Commonwealth grants and advances to particular State and local governments as well as personal benefit payments to persons according to their State of residence.

65. For Commonwealth transactions only, the following ETF categories are required to be classified by State of activity, in final annual statistics:

- 132 Personal benefit payments
- 1333 Intra-sector current grants paid \*
- 2420 Intra-sector capital grants paid \*
- 254 Intra-sector advances paid (net) \*
- 31 Taxes, fees and fines
- 3335 Interest received on intra-sector advances \*
- 3414 Taxes received from general government

\* in conjunction with State or local level of government Source Destination Code.

#### LEVEL OF COMMONWEALTH TRANSACTIONS CLASSIFICATION

66. Within the Northern Territory (prior to 1 July 1978) and the ACT (prior to 11 May 1989) the Commonwealth government performed activities equivalent to those performed by State and local governments. To facilitate the comparison of all transactions of a State or local government nature, such transactions of the Commonwealth government are identified separately from Commonwealth transactions of a national government nature through the Level of Commonwealth Transactions (LCT) classification.

#### CLASSIFICATIONS USED SPECIFICALLY TO PRODUCE STANDARDISED LOCAL GOVERNMENT FINANCE STATISTICS

67. The use of a uniform set of classifications in the compilation of government finance statistics for all levels of government takes account of the specialized requirements of Standardised Local Government Finance Statistics (SLGFS). Some of the distinctions employed in SLGFS are either outside the scope of other standard classifications or involve a finer level

of detail than is required for other levels of government. Therefore several classifications are applied only to local government transactions to facilitate the production of SLGFS.

#### **a Local Government Activity Classification**

68. Under ABS public sector units standards, significant local government trading activities are treated as separate enterprise units. However, some smaller trading activities remain part of the enterprise unit covering the general government activities of the Local Government Authority (See: Statistical units for the public sector, report of the investigations to determine ABS standards, November 1978 to June 1980).

69. For SLGFS purposes, it is necessary to show ordinary services transactions separately from trading activities even if they are within the one (ABS defined) enterprise unit. Also, plant hire transactions are given a special treatment different from other ordinary services transactions. The plant hire current transactions are shown similarly to trading activities even though the net result (ie operating surplus/deficit) of these transactions is included in ordinary services.

70. To identify normal ordinary services, plant hire and the various types of trading activities, final annual local government transactions are classified by the Local Government Activity Classification (LGAC). This classification is required to produce SLGFS statements 5-11 and 13.

#### **b Local Government Source of Funds Classification**

71. Ordinary services payments of Local Government Authorities (LGAs) are to be classified according to source of funds. SLGFS statements 7, 8 and 9 require the dissection of ordinary services payments by source of funds: revenue or loans. Revenue consists of non-repayable current and capital receipts while loans comprise repayable capital receipts. Also, each LGA may have a Sinking Fund which accumulates contributions from ordinary services and trading activities, and is used to finance debt redemption. SLGFS statement 13 requires the dissection of all debt redemption according to whether it is financed from revenue or from a Sinking Fund.

#### **c Gross Borrowing/Redemption Classification**

72. For SLGFS purposes, it is necessary to show all borrowing transactions on a gross basis ie gross borrowing is to be shown separately from debt redemption. However, as borrowing data on a gross basis will not be generally available for the rest of the non-financial public sector, the ETF groups 42 and 43 do not have separate gross borrowing and redemption categories. Therefore, the gross borrowing/redemption classification is used to indicate whether individual transactions classified to ETF net borrowing categories (ETF groups 42 and 43) are gross borrowing or the

redemption of past borrowing. The Gross Borrowing/Redemption Classification (GBR) is required to produce SLGFS statements 5, 7, 9, 11 and 13.

#### **d Local Government Sundry Items Classification**

73. This coding system was produced to code data for items published in Statements 1, 2, 3, 4 and 15 of Standardised Local Government Finance Statistics (SLGFS). These Statements provide data on population, area, rating valuations, rates and road lengths. There are also codes provided for related items which may be published by individual State Offices but are not published in SLGFS.

#### **CODING SYSTEM FOR PROGRAM IDENTIFICATION**

74. Provision exists in the government finance statistical system for some user requests for dissections of government transactions that cannot be catered for by the standard classifications. For this purpose, two classification fields are provided:

a *State program code* - to be used for special requirements of State Government Grants Commissions and statistical items that are required by particular State governments or the Commonwealth government. Individual codes should only be used by Central Office or one State Office.

b *National program code* - to be used for statistical items of national interest that may be requested from time to time. When national program categories are established all State Offices and Central Office will be requested to introduce the codes simultaneously to their segments of the file.

75. This coding system is a way of adding a degree of flexibility to the system of transaction classifications and is not a major alternative classification facility. The use of program codes should not jeopardise the basic aim of producing statistics according to standard classifications.

#### **CLASSIFICATIONS APPLIED TO DATA ON BALANCES OF FINANCIAL ASSETS AND LIABILITIES**

76. The aim to produce statistics about balances of financial assets and liabilities for all levels of government led to the development of classifications for these financial balances. These classifications were first used to compile data on financial balances of local government and the structure was sufficiently general to allow it to be applied eventually to all levels of government. However, after consultation with major users and suppliers of data, an alternative and less detailed classification of financial assets and liabilities was used for the collection and publication of Commonwealth and State statistics for the year ended 30 June 1987. (See ABS catalogue number 5513.0, Survey of Public Sector Debt, Australia).

77. The categories of financial assets and liabilities used in compiling cat. no. 5513.0 are:

**1. Financial assets**

- 11 Currency and deposits
- 12 Advances paid
- 13 Investments
- 14 Long term trade credit receivable

**2. Liabilities**

- 21 Deposits held
- 22 Advances received
- 23 Borrowing
  - 231 Borrowing from central borrowing authorities
  - 232 Other borrowing
- 25 Long term trade credit payable

78. The classifications used to produce statistics on financial balances of local government are:

- Financial Assets and Liabilities Classification;
- Borrower/Lender Classification;
- Sinking Fund Indicator.
- Local Government Activity Classification

**a Financial Assets and Liabilities Classification**

79. The Financial Assets and Liabilities (FAL) Classification is the basic classification of the set of classifications for financial claims. The classification is divided into three levels: viz groups, sub-groups and classes. The group identifies whether an item is an asset or a liability and the sub-group identifies the general form of asset or liability (eg whether it is an advance or an investment or a trade credit). The class identifies the form in greater detail. For example, an investment can be held in the form of bonds or bills or corporate equities. Classes also identify (where applicable) an item as either a short or a long term claim.

80. Asset and liability categories are not necessarily symmetric. A financial asset is defined as a claim by one transactor upon another so it will correspond to a liability of another transactor. However, the transactors may be in different sectors of the economy. Types of claims that appear as assets of units in the non-financial public sector do not necessarily appear as liabilities of other units of the non-financial public sector and vice versa. For example, a short term money market deposit may be an asset but not a liability for a unit of the non-financial public sector.

81. An important consideration in determining the categories of claims is the ability to reconcile balances of claims with the

corresponding flows (economic transactions) which are classified by the Economic Transactions Framework (ETF). As far as possible, categories in the FAL Classification have been made compatible with categories used in the ETF though the ordering of categories is based on the SNA framework, not the ETF framework. The concept of advances and investments, as used in the ETF, separates certain financial assets into those created for purposes of public policy (advances) and those created for purposes of liquidity management (investments). To be able to measure the balance of advances and to reconcile these balances with the related flows, this distinction between advances and other claims has been added to the FAL Classification ie some of the claims categories in the SNA framework have been separated into advances categories and other categories in this classification.

#### **b Borrower/Lender Classification**

82. This classification identifies the sector of the other party involved in a financial asset or liability. It identifies the sector of the borrower in the case of financial assets and the sector of the lender in the case of liabilities.

83. This classification is used to show indebtedness relationships between units of the non-financial public sector and other sectors of the economy and the rest of the world. The classification also shows indebtedness relationships between units within the non-financial public sector and can be used in producing consolidated data on balances of financial assets and liabilities.

84. The following pairs of claims require consolidation:

Asset Class	Liability Class	
114	212	Deposits
121	221	Advances as short term loans*
122	222	Advances as long term loans*
123	223	Advances as short term bonds and bills*
124	224	Advances as long term bonds*
125	225	Advances as corporate equity*
126	226	Advances as equity in unincorporated enterprises*
131	234,235	Investments/borrowing in bonds and bills**

\* Because public authorities may pay advances to units outside the non-financial public sector, the value of these asset balances for the entire non-financial public sector may be larger than the corresponding liability classes.

\*\* Government bodies may invest in securities of, and borrow from, other than units of the non-financial public sector.

Therefore, upon consolidation of the entire non-financial public sector, there would remain unconsolidated amounts in both the asset and liability classes.

85. The categories of borrower or lender shown by this classification are compatible with the types of borrower or lender of the associated flows (economic transactions) as classified by the ETF and the Source/Destination Classification.

86. The Borrower/Lender Classification is used for the following FAL categories:

- 113 Other deposits with financial institutions
- 114 Deposits with other institutions
- 12 Advances paid
- 131 Investments in bonds and bills
- 212 Other deposits held
- 22 Advances received
- 232 Borrowing in other short term loans
- 233 Borrowing in long term loans
- 234 Borrowing in short term bonds and bills
- 235 Borrowing in long term bonds

#### c Sinking Fund Indicator

87. This classification indicates whether a financial asset forms part of the investment of a sinking fund established for debt redemption. This indicator is used to produce SLGFS Statement 14.

88. The Sinking Fund Indicator is used for the following FAL categories:

- 11 Currency and deposits
- 121 Advances paid as short term loans
- 122 Advances paid as long term loans
- 123 Advances paid through purchase of short term bonds and bills
- 124 Advances paid through purchase of long term bonds
- 125 Advances paid through purchase of corporate equity
- 13 Investments

#### d Local Government Activity Classification

89. This classification is the same as the Local Government Activity Classification (LGAC) as used for economic transactions. It is listed again here for convenience to bring together all classifications to be applied to FAL records. It is used to separate FAL balances of ordinary services and the various types of trading activities. This classification is required for local government long term liabilities and is used to produce SLGFS Statement 13 column iv lines 8-14.

90. The LGAC is used for the following FAL categories:

222	Advances received as long term loans
224	Advances received by issue of long term bonds
233	Borrowing in long term loans
235	Borrowing in long term bonds
252	Long term accounts payable and accrued expenses



## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTIONS AND GROUPS

Section  
Group

**1 Current outlays**

- 11 General government final consumption expenditure
- 12 Requited current transfer payments
- 13 Unrequited current transfer payments

**2 Capital outlays**

- 21 Gross fixed capital expenditure
- 22 Increase in stocks
- 23 Expenditure on land and intangible assets (net)
- 24 Capital transfer payments
- 25 Advances paid (net)

**3 Revenue and grants received**

- 31 Taxes, fees and fines
- 32 Net operating surplus of PTEs
- 33 Property income
- 34 Other revenue
- 35 Intra-sector grants received

**4 Financing transactions**

- 41 Intra-sector advances received (net)
- 42 Domestic borrowing (net)
- 43 Borrowing from abroad (net)
- 44 Deposits received (net)
- 45 Increase in investments
- 46 Increase in currency and deposits
- 47 Increase in provisions
- 48 Equity capital (net)
- 49 Other funds available (net)

**5 Intra-unit transfers**

- 51 LGA intra-unit transfers
- 52 Commonwealth and State general government intra-unit transfers
- 53 PTE intra-unit transfers

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 1 - CURRENT OUTLAYS

Group	Sub-group	Class	
11			<b>General government final consumption expenditure</b>
	111		Gross current expenditure
	1111		Employer contributions to superannuation schemes
	1112		Superannuation pensions and lump sums paid directly to former employees
	1113		Wages, salaries and other supplements
	1115		Purchases of goods and services
	112		Receipts from sales, reimbursements and superannuation contributions
	1121		General government charges for goods and services
	1122		Local government trading activity rates (GG)
	1123		Reimbursements received for current expenditure
	1124		Amounts received from employees, superannuation funds or other employers in respect of superannuation
12			<b>Required current transfer payments</b>
	121		Interest payments
	1211		Interest paid on intra-sector advances
	1212		Interest paid on bank overdraft
	1213		Interest paid on other bank loans
	1214		Interest paid on loans from other financial institutions
	1215		Interest paid on bonds and bills in Australia
	1216		Interest paid on borrowing from abroad
	1217		Interest paid on deposits
	1218		Interest paid on loans from the non-financial private sector
	1219		Interest paid on loans from CBAs
	122		Income transferred by PTEs (net)
	1221		Income transferred by PTEs
	1222		Receipt by PTE of contribution to offset non-recurring loss
	123		Land rent, royalties, dividends paid
	1231		Land rent and royalties paid
	1232		Dividends paid
13			<b>Unrequited current transfer payments</b>
	131		Subsidies paid to enterprises
	1311		Subsidies paid to PTEs
	1312		Subsidies paid to other enterprises
	132		Personal benefit payments
	1321		Personal benefit payments in cash to Australian residents
	1322		Other personal benefit payments to Australian residents
	1323		Personal benefit payments to non-residents
	133		Current grants
	1331		Current grants to non-profit institutions
	1332		Grants to foreign governments and organisations
	1333		Intra-sector current grants paid
	134		Other current transfer payments
	1341		Direct taxes paid
	1342		Current levies paid by local government to other government authorities
	1343		Taxes paid by general government
	1349		Other current transfer payments nec

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 1 - CURRENT OUTLAYS

Group	Sub-group Class	Receipt/ Payment	Consolidate with	Other Classifications	Units
<b>11</b>		<b>P</b>		<b>GPC</b>	<b>GG</b>
	111	P		GPC	GG
	1111	P		GPC	GG
	1112	P		GPC	GG
	1113	P		GPC	GG
	1115	P		GPC	GG
	112	R		GPC	GG
	1121	R		GPC	GG
	1122	R		GPC	GG Local
	1123	R		GPC	GG
	1124	R		GPC	GG
<b>12</b>		<b>P</b>		<b>GPC</b>	
	121	P		GPC	
	1211	P	3335	GPC SDC	
	1212	P		GPC	
	1213	P		GPC	
	1214	P		GPC	
	1215	P	3337 p	GPC	
	1216	P		GPC	
	1217	P	3338 p	GPC	
	1218	P		GPC	
	1219	P		GPC	
	122	P	331	GPC SDC	PTE
	1221	P	3311	GPC SDC	PTE
	1222	R	3312	GPC SDC	PTE
	123	P		GPC	
	1231	P		GPC	
	1232	P		GPC	
<b>13</b>		<b>P</b>		<b>GPC</b>	
	131	P		GPC	GG
	1311	P		GPC	GG
	1312	P		GPC	GG
	132	P		GPC SAC (Comm)	GG
	1321	P		GPC SAC (Comm)	GG
	1322	P		GPC SAC (Comm)	GG
	1323	P		GPC SAC (Comm)	GG
	133	P		GPC	
	1331	P		GPC	
	1332	P		GPC	
	1333	P	3501	GPC SDC SAC (Comm)	
	134	P		GPC	
	1341	P	3111	GPC SDC	PTE
	1342	P	3412	GPC SDC	Local
	1343	P	3414	GPC SDC	GG
	1349	P			

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 2 - CAPITAL OUTLAYS

Group	Sub-group	Class	
21			<b>Gross fixed capital expenditure</b>
	211		Expenditure on new fixed assets
	2111		Payments for new fixed assets
	2112		Reimbursements received for capital work done for others
	212		Expenditure on secondhand fixed assets (net)
	2121		Purchases of secondhand fixed assets
	2122		Sales of previously rented dwellings
	2123		Sales of other secondhand fixed assets
22			<b>Increase in stocks</b>
	220		Increase in stocks
	2200		Increase in stocks
23			<b>Expenditure on land and intangible assets (net)</b>
	231		Expenditure on land (net)
	2311		Purchases of land
	2312		Sales of land
	232		Expenditure on intangible assets (net)
	2321		Purchases of intangible assets
	2322		Sales of intangible assets
24			<b>Capital transfer payments</b>
	241		Inter-sector capital grants paid
	2411		Capital grants to public financial enterprises
	2412		Capital grants to private enterprises
	2413		Capital grants to persons
	2414		Capital grants to non-profit institutions
	242		Intra-sector capital grants paid
	2420		Intra-sector capital grants paid
	243		Other capital transfer payments
	2431		Transfers to sinking funds
	2432		Capital levies paid by local government to other government authorities
	2439		Other capital transfer payments nec
25			<b>Advances paid (net)</b>
	251		Advances to public financial enterprises (net)
	2511		Gross advances to public financial enterprises
	2512		Repayments received from public financial enterprises
	252		Advances to the private sector (net)
	2521		Gross advances to private enterprises
	2522		Repayments received from private enterprises
	2523		Gross advances to persons and non-profit institutions
	2524		Repayments received from persons and non-profit institutions
	253		Advances to foreign governments and organisations (net)
	2531		Gross advances to foreign governments and organisations
	2532		Repayments received from foreign governments and organisations
	254		Intra-sector advances paid (net)
	2541		Gross intra-sector advances paid
	2542		Intra-sector repayments received

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 2 - CAPITAL OUTLAYS

Group	Sub-group Class	Receipt/ Payment	Consolidate with	Other Classifications	Units
<b>21</b>		<b>P</b>		<b>GPC FAC</b>	
	211	P		GPC FAC	
	2111	P		GPC FAC	
	2112	R		GPC FAC	
	212	P		GPC FAC	
	2121	P		GPC FAC	
	2122	R		GPC FAC	
	2123	R		GPC FAC	
<b>22</b>		<b>P</b>		<b>GPC</b>	
	220	P		GPC	
<b>23</b>		<b>P</b>		<b>GPC</b>	
	231	P		GPC	
	2311	P		GPC	
	2312	R		GPC	
	232	P		GPC	
	2321	P		GPC	
	2322	R		GPC	
<b>24</b>		<b>P</b>		<b>GPC</b>	
	241	P		GPC	
	2411	P		GPC	
	2412	P		GPC	
	2413	P		GPC	
	2414	P		GPC	
	242	P	3502	GPC SDC SAC (Comm)	
	2420	P	3502	GPC SDC SAC (Comm)	
	243	P		GPC	
	2431	P	3421	GPC SDC	
	2432	P	3422	GPC SDC	Local
	2439	P		GPC	
<b>25</b>		<b>P</b>		<b>GPC</b>	
	251	P		GPC	
	2511	P		GPC	
	2512	R		GPC	
	252	P		GPC	
	2521	P		GPC	
	2522	R		GPC	
	2523	P		GPC	
	2524	R		GPC	
	253	P		GPC	
	2531	P		GPC	
	2532	R		GPC	
	254	P	41	GPC SDC SAC (Comm)	
	2541	P	4101	GPC SDC SAC (Comm)	
	2542	R	4102	GPC SDC SAC (Comm)	

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 3 - REVENUE AND GRANTS RECEIVED

Group	Sub-group	Class	
31			<b>Taxes, fees and fines</b>
	311		Taxes
	3111		Direct taxes received
	3112		Indirect taxes received
	312		Fees from regulatory services
	3121		Direct fees received
	3122		Indirect fees received
	313		Fines
	3131		Direct fines received
	3132		Indirect fines received
32			<b>Net operating surpluses of PTEs</b>
	321		Operating revenue of PTEs
	3211		PTE charges for goods and services
	3212		Local government trading activity rates (PTEs)
	3213		Subsidies received
	3214		Transfers received by local government trading activities from ordinary services
	322		Operating expenditure of PTEs
	3221		Depreciation charges
	3222		Other operating expenditure
33			<b>Property income</b>
	331		Income transferred from PTEs (net)
	3311		Income received from PTEs
	3312		Payment to PTE to offset non-recurring loss
	332		Income from public financial enterprises
	3320		Income from public financial enterprises
	333		Interest received
	3331		Interest received on advances to public financial enterprises
	3332		Interest received on advances to building societies
	3333		Interest received on other advances to the private sector
	3334		Interest received on advances to foreign governments and organisations
	3335		Interest received on intra-sector advances
	3336		Interest received from banks
	3337		Interest received on securities of other non-financial public sector authorities
	3338		Interest received on intra-sector deposits
	3339		Interest received nec
	334		Other property income
	3341		Land rent received
	3342		Royalties received
	3343		Dividends received
	3344		Seigniorage on coins

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 3 - REVENUE AND GRANTS RECEIVED

Group	Sub-group	Receipt/	Consolidate	Other	Units
	Class	Payment	with	Classifications	
<b>31</b>		<b>R</b>		<b>TFFC SAC (Comm)</b>	<b>GG</b>
	311	R		TFFC SAC (Comm)	GG
	3111	R	1341 p	TFFC SAC (Comm)	GG
	3112	R		TFFC SAC (Comm)	GG
	312	R		TFFC SAC (Comm)	GG
	3121	R		TFFC SAC (Comm)	GG
	3122	R		TFFC SAC (Comm)	GG
	313	R		TFFC SAC (Comm)	GG
	3131	R		TFFC SAC (Comm)	GG
	3132	R		TFFC SAC (Comm)	GG
<b>32</b>		<b>R</b>			<b>PTE</b>
	321	R			PTE
	3211	R			PTE
	3212	R			PTE Local
	3213	R		GPC	PTE
	3214	R			PTE Local
	322	P			PTE
	3221	P			PTE
	3222	P			PTE
<b>33</b>		<b>R</b>			
	331	R	122	GPC SDC	
	3311	R	1221	GPC SDC	
	3312	P	1222	GPC SDC	
	332	R			GG
	3320	R			GG
	333	R			
	3331	R			
	3332	R			
	3333	R			
	3334	R			
	3335	R	1211	SDC SAC (Comm)	
	3336	R			
	3337	R	1215	SDC	
	3338	R	1217	SDC	
	3339	R			
	334	R		GPC (Local)	
	3341	R			
	3342	R			
	3343	R			
	3344	R			Comm

## SECTION 3 - REVENUE AND GRANTS RECEIVED (continued)

Group	Sub-group	Class	
34			<b>Other revenue</b>
	341		Other current revenue
	3411		Ex gratia receipts (in lieu of municipal rates)
	3412		Current levies received from local government
	3413		Transfers from abroad
	3414		Taxes received from general government
	3419		Other current revenue nec
	342		Capital revenue
	3421		Transfers received by sinking funds
	3422		Capital levies received from local government
	3429		Capital revenue nec
35			<b>Intra-sector grants received</b>
	350		Intra-sector grants received
	3501		Intra-sector current grants received
	3502		Intra-sector capital grants received



## SECTION 3 - REVENUE AND GRANTS RECEIVED (continued)

Group	Sub-group	Receipt/	Consolidate	Other	Units
	Class	Payment	with	Classifications	
<b>34</b>		<b>R</b>			
	341	R			
	3411	R			GG Local
	3412	R	1342	SDC	
	3413	R			
	3414	R	1343	SDC	GG
	3419	R			
	342	R			
	3421	R	2431	SDC	
	3422	R	2432	SDC	
	3429	R			
<b>35</b>		<b>R</b>		<b>GPC</b>	
	350	R		GPC	
	3501	R	1333	GPC SDC	GG
	3502	R	2420	GPC SDC	

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 4 - FINANCING TRANSACTIONS

Group	Sub-group	Class	
41			<b>Intra-sector advances received (net)</b>
	410		Intra-sector advances received (net)
		4101	Gross intra-sector advances received
		4102	Intra-sector advances repaid
42			<b>Domestic borrowing (net)</b>
	421		Long term bonds
		4211	Borrowing from the Reserve Bank (net)
		4212	Borrowing from other banks (net)
		4213	Borrowing from other financial institutions (net)
		4214	Borrowing from the non-financial private sector (net)
		4215	Intra-sector borrowing (net)
	422		Short term bonds and bills
		4221	Borrowing from the Reserve Bank (net)
		4222	Borrowing from other banks (net)
		4223	Borrowing from other financial institutions (net)
		4224	Borrowing from the non-financial private sector (net)
		4225	Intra-sector borrowing (net)
	423		Long term loans
		4231	Borrowing from the Reserve Bank (net)
		4232	Borrowing from other banks (net)
		4233	Borrowing from other financial institutions (net)
		4234	Borrowing from the non-financial private sector (net)
	424		Short term loans
		4241	Borrowing from the Reserve Bank (net)
		4242	Borrowing from other banks (net)
		4243	Borrowing from other financial institutions (net)
		4244	Borrowing from the non-financial private sector (net)
	425		Central borrowing authority domestic loans (net)
		4251	CBA domestic loans to general government (net)
		4252	CBA domestic loans to public trading enterprises (net)
		4253	CBA domestic loans to public financial enterprises (net)
43			<b>Borrowing from abroad (net)</b>
	431		Borrowing from international development institutions
		4311	Long term bonds (net)
		4312	Long term loans (net)
		4313	Short term bonds, bills and loans (net)
	432		Borrowing from foreign governments
		4321	Long term bonds (net)
		4322	Long term loans (net)
		4323	Short term bonds, bills and loans (net)
	433		Other borrowing from abroad
		4331	Long term bonds (net)
		4332	Long term loans (net)
		4333	Short term bonds, bills and loans (net)

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 4 - FINANCING TRANSACTIONS

Group	Sub-group	Receipt/	Consolidate	Other	Units
	Class	Payment	with	Classifications	
<b>41</b>		<b>R</b>	<b>254</b>	<b>GPC SDC</b>	
	410	R	254	GPC SDC	
	4101	R	2541	GPC SDC	
	4102	P	2542	GPC SDC	
<b>42</b>		<b>R</b>			
	421	R			
	4211	R			
	4212	R			
	4213	R			
	4214	R			
	4215	R	4502	SDC	
	422	R			
	4221	R			
	4222	R			
	4223	R			
	4224	R			
	4225	R	4502	SDC	
	423	R			
	4231	R			
	4232	R			
	4233	R			
	4234	R			
	424	R			
	4241	R			
	4242	R			
	4243	R			
	4244	R			
	425	R			
	4251	R			
	4252	R			
	4253	R			
<b>43</b>		<b>R</b>			
	431	R			
	4311	R			
	4312	R			
	4313	R			
	432	R			
	4321	R			
	4322	R			
	4323	R			
	433	R			
	4331	R			
	4332	R			
	4333	R			

**SECTION 4 - FINANCING TRANSACTIONS (continued)**

Group		Sub-group	Class	
	434			Central borrowing authority foreign loans (net)
		4341		CBA foreign loans to general government (net)
		4342		CBA foreign loans to public trading enterprises (net)
		4343		CBA foreign loans to public financial enterprises (net)
<b>44</b>				<b>Deposits received (net)</b>
	441			Increase in cash balance of private trust funds
		4411		Net receipts by private trust funds
		4412		Increase in investments by private trust funds
	442			Increase in balance of intra-sector deposits held
		4420		Increase in balance of intra-sector deposits held
<b>45</b>				<b>Increase in investments</b>
	450			Increase in investments
		4501		Increase in inter-sector investments
		4502		Increase in intra-sector investments
<b>46</b>				<b>Increase in currency and deposits</b>
	461			Increase in liquid funds
		4611		Increase in cash and bank balances
		4612		Increase in funds lodged with Treasury/Finance/CBA
		4613		Increase in balances at call
		4614		Increase in foreign cash and deposits
	462			Increase in other deposits
		4621		Increase in fixed deposits
		4622		Funds provided for the IMF (net)
<b>47</b>				<b>Increase in provisions</b>
	471			Increase in provisions for depreciation
		4710		Increase in provisions for depreciation
	472			Increase in superannuation provisions
		4721		Increase in superannuation provisions of PTEs
		4722		General government receipts from public enterprises to finance pensions
		4723		General government payments of pensions in respect of public enterprises
	473			Increase in other provisions
		4730		Increase in other provisions
<b>48</b>				<b>Equity capital (net)</b>
	481			Domestic equity capital (net)
		4811		Intra-sector equity capital (net)
		4812		Other domestic equity capital (net)
	482			Foreign equity capital (net)
		4820		Foreign equity capital (net)
<b>49</b>				<b>Other funds available (net)</b>
	490			Other funds available (net)
		4901		Increase in accounts payable, accrued expenses and prepayments received
		4902		Increase in accounts receivable and prepaid expenses
		4908		Balancing transactions
		4909		Financial claims nec including errors and omissions

## SECTION 4 - FINANCING TRANSACTIONS (continued)

Group	Sub-group Class	Receipt/ Payment	Consolidate with	Other Classifications	Units
	434	R			
	4341	R			
	4342	R			
	4343	R			
<b>44</b>		<b>R</b>			
	441	R			
	4411	R			
	4412	P			
	442	R	4612	SDC	
	4420	R	4612	SDC	
<b>45</b>		<b>P</b>			
	450	P			
	4501	P			
	4502	P	4215, 4225, 4811	SDC	
<b>46</b>		<b>P</b>			
	461	P			
	4611	P			
	4612	P	4420	SDC	
	4613	P			
	4614	P			
	462	P			
	4621	P			
	4622	P			GG Comm
<b>47</b>		<b>R</b>			
	471	R			PTE
	4710	R			PTE
	472	R			
	4721	R			PTE
	4722	R			GG
	4723	P			GG
	473	R			
	4730	R			
<b>48</b>		<b>R</b>			
	481	R			
	4811	R	4502	SDC	
	4812	R			
	482	R			
	4820	R			
<b>49</b>		<b>R</b>			
	490	R			
	4901	R			
	4902	P			
	4908	R			
	4909	R			

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 5 - INTRA-UNIT TRANSFERS

Group

Sub-group  
Class

51	<b>LGA intra-unit transfers</b>	
511	Transfers to LGA sinking funds	
5111	Payment to LGA sinking funds	
5112	Receipt by LGA sinking funds	
512	Transfers to trading activity (within general government)	
5121	Payment by ordinary services	
5122	Receipt by trading activity	
513	Transfers to ordinary services (from trading activity within general government)	
5131	Payment by trading activity	
5132	Receipt by ordinary services	
514	Depreciation charges and allowances (LGAs)	
5141	Depreciation charges (LGAs)	
5142	Increase in depreciation allowances (LGAs)	
515	Other transfers between LGA funds	
5151	Payment by LGA fund	
5152	Receipt by LGA fund	
52	<b>Commonwealth and State general government intra-unit transfers</b>	
521	Transfers to sinking funds of Commonwealth and State governments	
5211	Payment to sinking funds of Commonwealth and State governments	
5212	Receipt by sinking funds of Commonwealth and State governments	
522	Transfers between public account funds	
5221	Payment by public account funds	
5222	Receipt by public account funds	
523	Depreciation charges and allowances (Commonwealth and State)	
5231	Depreciation charges (Commonwealth and State)	
5232	Increase in depreciation allowances (Commonwealth and State)	
53	<b>PTE intra-unit transfers</b>	
531	Transfers to PTE sinking funds	
5311	Payment to PTE sinking funds	
5312	Receipt by PTE sinking funds	
532	Appropriations and transfers between reserves	
5321	Appropriations and transfers to other reserves	
5322	Increases in reserves	

## ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

## SECTION 5 - INTRA-UNIT TRANSFERS

Group	Sub-group Class	Receipt/ Payment	Consolidate with	Other Classifications	Units
<b>51</b>					
	511				
	5111	P	5112		GG Local
	5112	R	5111		GG Local
	512				
	5121	P	5122		GG Local
	5122	R	5121		GG Local
	513				
	5131	P	5132		GG Local
	5132	R	5131		GG Local
	514				
	5141	P	5142		GG Local
	5142	R	5141		GG Local
	515				
	5151	P	5152		Local
	5152	R	5151		Local
<b>52</b>					
	521				
	5211	P	5212		GG Comm State
	5212	R	5211		GG Comm State
	522				
	5221	P	5222		GG Comm State
	5222	R	5221		GG Comm State
	523				
	5231	P	5232		GG Comm State
	5232	R	5231		GG Comm State
<b>53</b>					
	531				
	5311	P	5312		PTE
	5312	R	5311		PTE
	532				
	5321	P	5322		PTE
	5322	R	5321		PTE

**SECTION 1 - CURRENT OUTLAYS**

Refers to both net current expenditure on goods and services and transfer payments. Current expenditure on goods and services is expenditure by general government authorities which does not result in the creation of fixed assets or in the acquisition of land, buildings, intangible assets or secondhand plant and equipment. This consists mainly of expenditure on wages, salaries and supplements and purchases of goods and services from public enterprises, from the private sector or from abroad. All expenditure on defence is treated as current expenditure. Fees and charges for services rendered and sales of goods and services by general government authorities are offset against gross expenditure on goods and services to give final consumption expenditure by general government as one of the main components of current outlay.

Current transfer payments do not involve goods or services but can be required or unrequired. Required transfers involve payment for property rights (eg interest payments) and unrequited transfers do not involve any goods, services or property rights in return for payment. Unrequited transfers include transfers to persons (eg age pensions), to enterprises (subsidies), to overseas (eg foreign aid) to non-profit institutions and to other governments.



# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

11

### GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE

Because general government's output of goods and services is mostly provided to the community free of charge, the government is considered to be the consumer of its own output. General government final consumption expenditure is calculated as the value of its output (measured at the cost of goods and services) less the value of its output sold to others (sales of goods and services).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC	N/A

111

### GROSS CURRENT EXPENDITURE

This sub-group consists essentially of expenditure on wages, salaries and supplements and purchases of goods and services. Superannuation pensions and lump sums paid directly to former employees and contributions to superannuation funds are included as supplements to employees.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC	N/A

#### 1111 EMPLOYER CONTRIBUTIONS TO SUPERANNUATION SCHEMES

Refers to amounts paid by employers to superannuation schemes, in respect of past or current employees, to finance superannuation payments.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC	N/A

#### 1112 SUPERANNUATION PENSIONS AND LUMP SUMS PAID DIRECTLY TO FORMER EMPLOYEES

Includes pensions and lump sums paid directly to former employees whether financed by government funds, transfers from superannuation funds, other employers or employees.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC	N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP  
SUB-GROUP TITLE/DESCRIPTION  
CLASS

**1113 WAGES, SALARIES AND OTHER SUPPLEMENTS**

Refers to wages, salaries and supplements to wages and salaries not related to superannuation (eg amounts paid as workers compensation for injuries). Excluded are wages and salaries charged to capital works (ie on own-account construction).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC	N/A

**1115 PURCHASES OF GOODS AND SERVICES**

Refers to the purchase of goods and services by general government bodies from public and private enterprises and from abroad. Includes all intermediate consumption by general government bodies.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC	N/A

**112 RECEIPTS FROM SALES, REIMBURSEMENTS AND SUPERANNUATION CONTRIBUTIONS**

Refers to the value of current general government output sold to other public and private bodies and other current receipts which are netted off current government expenditure (ETF 111) to give general government final consumption expenditure (ETF 11).

Includes fees and charges for goods and services and rates rendered by local government trading activities, eg water and sewerage rates, (see ETF 1122). Also includes reimbursements received for current expenditure in respect of work done on behalf of other bodies and contributions received in respect of superannuation.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	GPC	N/A

**1121 GENERAL GOVERNMENT CHARGES FOR GOODS AND SERVICES**

This class comprises receipts by general government bodies for the direct provision of goods and services other than those classified as ETF 1122 - "local government trading activity rates (general government)". Includes fees and charges for services rendered and sales of goods and services by general government bodies.

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

"Fees for services rendered" need to be distinguished from "fees from regulatory services". If the main aim of the fee is to serve as an instrument of government policy, it is a fee for regulatory service. If, however, the fee is charged to recover the cost of work performed by government bodies for the benefit of the payer then it is a fee for services rendered.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	GFC	N/A

### 1122 LOCAL GOVERNMENT TRADING ACTIVITY RATES (GENERAL GOVERNMENT)

Refers to rates credited to the operating revenue of municipal trading activities undertaken by general government units.

Rates (including penalties) refers particularly to water and sewerage rates which are determined on the basis of property valuations. Amounts received which are determined on the basis of goods or services supplied are classified as charges for goods and services (ETF 1121).

This class only records revenue of small local government trading activities (eg water or sewerage) which are not regarded as separate enterprise units according to ABS public sector units standards. As such, these trading activities are part of the general government unit (see ETF 3212).

If an LGA charges a composite rate which includes both general rates plus specified amounts to be credited to trading activities' operating revenue then the general rates component would be classified to ETF 3112 and the trading activity revenue component would be classified to ETF 1122 or 3212.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG local	GFC	N/A

### 1123 REIMBURSEMENTS RECEIVED FOR CURRENT EXPENDITURE

Refers to amounts received by general government authorities as payment for work done acting as an agent for other government and private bodies. This class includes intra-general government arrangements but excludes sales of goods and services in the market.

Included are amounts received by Local Governments as

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

payment for work done by the council acting as an agent for other government bodies and property owners (eg reimbursement for road maintenance work done on behalf of the State road authorities).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	GPC	N/A

**1124 AMOUNTS RECEIVED FROM EMPLOYEES, SUPERANNUATION FUNDS OR OTHER EMPLOYERS IN RESPECT OF SUPERANNUATION**

Includes unfunded employee retirement contributions, transfers from superannuation funds and transfers from other general government employers in respect of superannuation. (see ETF 11)

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	GPC	N/A

## 12

**REQUIRED CURRENT TRANSFER PAYMENTS**

Required current transfers involve payment for the use of property rights. This includes interest, income transfers, land rent, royalties and dividends.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 121

**INTEREST PAYMENTS**

Interest payments are required transfer payments for the use of money, eg in respect of bonds and loans.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**1211 INTEREST PAID ON INTRA-SECTOR ADVANCES**

Interest paid in respect of advances in the form of loans from other units in the non-financial public sector.

Excludes interest paid on bills and bonds issued in the capital market.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC SDC	3335

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP  
SUB-GROUP TITLE/DESCRIPTION  
CLASS

**1212 INTEREST PAID ON BANK OVERDRAFT**

Refers to interest paid on bank loans in the form of increased cheque paying facilities.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**1213 INTEREST PAID ON OTHER BANK LOANS**

Refers to interest paid on bank loans other than interest on bank overdrafts. Excluded is interest paid on securities sold to banks through subscription on the open market.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**1214 INTEREST PAID ON LOANS FROM OTHER FINANCIAL INSTITUTIONS**

Refers to interest paid on borrowing from non-bank financial institutions through loans (ie direct agreements between borrower and lender).

Excluded is interest paid on securities sold to financial institutions through public subscription on the open market.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**1215 INTEREST PAID ON BONDS AND BILLS IN AUSTRALIA**

Interest paid on securities sold in the Australian capital market. This excludes interest paid on securities sold overseas and interest paid on loans (ie direct agreements between borrower and lender).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	3337part

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

## SUB-GROUP TITLE/DESCRIPTION

## CLASS

**1216 INTEREST PAID ON BORROWING FROM ABROAD**

Refers to interest paid on securities sold and loans raised outside Australia eg interest paid on IBRD loans, Eximbank loans etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**1217 INTEREST PAID ON DEPOSITS**

Refers to interest paid by units of the non-financial public sector in respect of deposits held on behalf of other public and private bodies. Includes interest paid to private trust funds.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	333&part

**1218 INTEREST PAID ON LOANS FROM THE NON-FINANCIAL PRIVATE SECTOR**

Refers to interest paid on borrowing from the non-financial private sector through loans (ie direct agreements between borrower and lender). This includes interest on loans from business firms, trade unions, clubs, private persons etc.

Excluded is interest paid on securities sold to the private sector through public subscription on the open market.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**1219 INTEREST PAID ON LOANS FROM CBAs**

Refers to interest paid by units of the non-financial public sector on borrowings from their central borrowing authority. The receipt of this interest by the central borrowing authority is treated as a negative payment in this class. Interest on authorities investments with CBAs is also netted off in this class.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

122

**INCOME TRANSFERRED BY PTEs (NET)**

Comprises that part of the income of PTEs which is paid to their parent bodies or governments in the nature of dividends, transfers of profit or similar transactions less amounts received by PTEs to cover current deficits other than amounts received to offset recurring losses (see ETF 1311). Amounts received to cover other losses are included as offsets to outlays of PTEs because they are regarded as negative income transfers.

Excluded are transfers as income tax and other forms of taxation.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	PTEs	GPC SDC	331

**1221 INCOME TRANSFERRED BY PTEs**

Includes that part of the income of PTEs which is paid to their parent bodies in the nature of dividends, transfer of profits or other such names. Excludes transfers as income tax and other forms of taxation.

Includes dividends paid to parent governments or parent PTEs but excludes other dividends paid eg dividends paid to private sector shareholders (ETF 1230).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	PTEs	GPC SDC	3311

**1222 RECEIPT BY PTE OF CONTRIBUTION TO OFFSET NON-RECURRING LOSS**

Comprises amounts received by PTEs to cover current deficits other than amounts received to offset recurring losses (see ETF 1311). Included in outlays because it is regarded as a negative income transfer.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTEs	GPC SDC	3312

123

**LAND RENT, ROYALTIES, DIVIDENDS PAID**

Refers to payments (other than interest payments and income transfers) for the use of property rights.

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

### SUB-GROUP TITLE/DESCRIPTION

#### CLASS

Includes dividends paid by PTEs to shareholders other than the parent government. Dividends on shares paid to the parent government are treated as income transfers (ETF 1221).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 1231 LAND RENT AND ROYALTIES PAID

Consists of rent paid for the use of land and royalties paid for the right to exploit natural resources, or the right to use copyrights, patents, trademarks, etc.

Excludes rent paid for the use of buildings.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 1232 DIVIDENDS PAID

Refers to dividends paid to private sector shareholders who are minority owners of PTEs.

Excludes dividends paid to parent government. These are treated as income transfers (ETF 1221).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 13

### UNREQUITED CURRENT TRANSFER PAYMENTS

Unrequited current transfer payments are current non-repayable transactions where no goods, services or property rights are provided in return for payment.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 131

### SUBSIDIES PAID TO ENTERPRISES

Subsidies are grants made by public authorities to private and public enterprises which are credited to their production accounts. These grants may take the form of bounties on commodities produced or inputs used, payments to ensure a guaranteed price or to



ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

## SUB-GROUP TITLE/DESCRIPTION

## CLASS

enable maintenance of prices of commodities below costs of production, and other forms of assistance to producers.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC	N/A

**1311 SUBSIDIES PAID TO PTEs**

Refers to subsidies paid by general government authorities to PTEs including grants made to PTEs to offset "recurring losses". Recurring losses are those losses that are a consequence of government policy to maintain prices at a level that does not cover the cost of production. Grants to PTEs to compensate for other losses are treated as negative income (see ETF 3312).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC	N/A

**1312 SUBSIDIES PAID TO OTHER ENTERPRISES**

Refers to subsidies to private sector enterprises including unincorporated enterprises. Also includes subsidies to public financial enterprises.

Primary producer subsidies may not be paid in the same year as that in which the subsidised goods are produced. Therefore cash transactions and accrual adjustments need to be recorded.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC	N/A

**132****PERSONAL BENEFIT PAYMENTS**

These items are unrequited current transfers from general government for the benefit of individuals or households.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC SAC (Comm)	N/A

**1321 PERSONAL BENEFIT PAYMENTS IN CASH TO AUSTRALIAN RESIDENTS**

Refers to cash payments made directly by government to individuals or households, who are not required to

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

provide any goods or services in return for the payment, eg old age pensions, unemployment benefits, Victorian motor vehicle purchase grants.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC SAC (Comm)	N/A

## 1322 OTHER PERSONAL BENEFIT PAYMENTS TO AUSTRALIAN RESIDENTS

Refers to payments by government to either public or private commercial bodies as recompense to them for providing goods or services to individuals or households either free or at concessional rates or prices provided that:

- a the beneficiaries are a specially selected group from within the supplier's normal market; and that
- b the beneficiaries are able to choose to a significant extent or to the same degree as everyone else:
  - i the supplier, and
  - ii the type of commodities consumed, and
  - iii the timing of purchase of these commodities.

Examples are: telephone rental concessions, concessional railway fares.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC SAC (Comm)	N/A

## 1323 PERSONAL BENEFIT PAYMENTS TO NON-RESIDENTS

Refers to personal benefit payments to overseas residents. These transactions are treated as transfers to persons in GFS but are treated as transfers overseas in the National Accounts.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC SAC (Comm)	N/A

## 133

## CURRENT GRANTS

Current grants are voluntary, non-repayable, unrequited transfers for the purpose of financing the current operations of the recipient. Any grants which are not specifically defined as capital are treated as current (see ETF 241, 242).

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

This sub-group includes grants for non-capital purposes to non-profit institutions, foreign governments and organisations, and to other general government units.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

### 1331 CURRENT GRANTS TO NON-PROFIT INSTITUTIONS

Refers to grants for current purposes to private non-profit organisations serving households. These include hospitals, independent schools, religious and charitable organisations.

Current grants to non-profit institutions serving business should be coded to subsidies (ETF 1311, 1312) and current grants to non-profit institutions serving government should be coded to government final consumption expenditure (ETF 1100).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

### 1332 GRANTS TO FOREIGN GOVERNMENTS AND ORGANISATIONS

Refers to grants made to foreign governments and organisations including grants made for aid projects. All grants abroad are treated as current.

This class excludes transfers to non-resident persons (ETF 1323).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

### 1333 INTRA-SECTOR CURRENT GRANTS PAID

Comprises current grants from one level of government to another (eg Commonwealth to State) and between units within the same level of government (eg budget sector to non-budget sector). The direction of the payment is indicated by classifying each transaction by destination.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

Exception - current grants to PTEs are classified as subsidies (ETF 1311).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC SDC SAC (Comm)	3501

134

**OTHER CURRENT TRANSFER PAYMENTS**

Refers to unrequited current transfer payments not classified elsewhere in ETF 131 to 133.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**1341 DIRECT TAXES PAID**

Comprises direct taxes paid by non-financial public sector authorities eg income tax paid by PTEs.

Taxes are compulsory payments to public authorities which do not entitle the payer to any direct tangible benefit.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	PTEs	GPC SDC	3111

**1342 CURRENT LEVIES PAID BY LOCAL GOVERNMENT TO OTHER GOVERNMENT AUTHORITIES**

Refers to compulsory payments of a current nature (other than taxes) to other government authorities but excludes payments of an agency nature. It includes levies paid to Fire Boards, Town Planning Authorities and levies paid to county councils by constituent municipal and shire councils.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	Local	GPC SDC	3412

**1343 TAXES PAID BY GENERAL GOVERNMENT**

Refers to taxes paid by general government units. Includes payroll and fringe benefits taxes.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG	GPC SDC	3414

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

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GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

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**1349 OTHER CURRENT TRANSFER PAYMENTS NEC**

Refers to other unrequited current transfers which are not classified elsewhere in ETF 134.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## SECTION 2 - CAPITAL OUTLAYS

Refers to capital expenditure on goods, capital transfer payments and net advances.

Capital expenditure on goods includes expenditure on new fixed assets, whether for replacements or additions, the acquisition and disposal of secondhand fixed assets, land and intangible assets and changes in the balance of stock accounts. It includes acquisition of assets under finance lease arrangements.

Capital transfer payments consist mainly of grants to other governments, enterprises and persons for the purpose of acquiring capital assets.

Net advances paid are the only repayable transactions which are included in outlays and not in financing items. Advances are included in outlays because they are used as an instrument of government policy to fund other levels of government or to direct expenditure towards particular purposes designed to achieve specific government policies and are considered to be capital since they are transactions in financial assets and therefore appear in the capital account in national accounts.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

21

**GROSS FIXED CAPITAL EXPENDITURE**

Refers to net expenditure on new and secondhand fixed assets. Fixed assets are durable goods intended to be employed in the production process for longer than a year. Excluded are land, mineral deposits, timber tracts and similar non-reproducible tangible assets. Also excluded are intangible assets eg patents, copyrights.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GFC FAC	N/A

211

**EXPENDITURE ON NEW FIXED ASSETS**

Expenditure on new fixed assets whether for additions or replacements. Fixed assets are tangible assets intended to be used in the production process for longer than a year. All purchases of defence equipment are treated as current. Houses built for sale are excluded.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GFC FAC	N/A

**2111 PAYMENTS FOR NEW FIXED ASSETS**

Payments made for new fixed assets including amounts spent on behalf of other government or private bodies for which the public authority will be reimbursed. Includes assets acquired under finance lease arrangements.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GFC FAC	N/A

**2112 REIMBURSEMENTS RECEIVED FOR CAPITAL WORK DONE FOR OTHERS**

Refers to reimbursements received by public authorities, for amounts spent on capital works, while acting as an agent for other government and private bodies. These reimbursements refer only to amounts received to cover the cost of capital assets which are the property (responsibility) of the body which makes the reimbursement. Excluded are amounts received to cover part or all of the cost of capital assets which are the property of the public authority (these are treated as capital grants or transfers received).

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP  
SUB-GROUP TITLE/DESCRIPTION  
CLASS

Example: Amounts received by local governments for road construction done on behalf of State road authorities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC FAC	N/A

## 212 EXPENDITURE ON SECONDHAND FIXED ASSETS (NET)

This sub-group refers to the net expenditure on fixed assets other than expenditure on new fixed assets. This generally comprises the acquisition and disposal of non-residential buildings and the disposal of previously rented dwellings and used plant and equipment (see ETF 2311).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC FAC	N/A

## 2121 PURCHASES OF SECONDHAND FIXED ASSETS

Refers to the purchase of fixed assets other than new fixed assets. Relates mainly to the acquisition of non-residential buildings. The purchase of land and buildings as a package is classified as a purchase of secondhand fixed assets unless a separate value can be derived for the land (see ETF 2311). Includes assets acquired under finance lease arrangements.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC FAC	N/A

## 2122 SALES OF PREVIOUSLY RENTED DWELLINGS

Refers to the sales value of previously rented dwellings sold to tenants. Excludes sales which are part of a finance lease sale and lease back arrangement.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC FAC	N/A



ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

**2123 SALES OF OTHER SECONDHAND FIXED ASSETS**

Refers to sales of fixed assets other than new fixed assets and previously rented dwellings. Relates mainly to the disposal of non-residential buildings, used plant and equipment. Excludes sales which are part of a finance lease sale and lease back arrangement.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC FAC	N/A

22

**INCREASE IN STOCKS**

220

**2200** Refers to net increases in stock account balances and net increases in stocks of materials, stores, wool stocks, spare parts etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

23

**EXPENDITURE ON LAND AND INTANGIBLE ASSETS (NET)**

Purchases less sales of land and intangible assets such as patents and copyrights.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

231

**EXPENDITURE ON LAND (NET)**

This sub-group represents the net result of expenditure on purchases of land and receipts from sales of land.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2311 PURCHASES OF LAND**

This class includes (i) the purchase of vacant land and (ii) the purchase of land with improvements in cases where the value of the land can be obtained separately.

The purchase of land and buildings as a package is classified as a purchase of fixed assets if a separate value cannot be derived for the land. The purchase of land with a building which is to be demolished (eg for road construction) shall be treated as a purchase of land. In this case the building has no value to the

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

purchaser.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 2312 SALES OF LAND

Relates to the sale of land (including sales of residential leases in the ACT).

The sale of land and buildings as a package is classified to sales of fixed assets unless a separate value can be determined for the land component.

Rec./Pay	Units	Other Classifications	Consolidate with
Receipt		GPC	N/A

## 232

### EXPENDITURE ON INTANGIBLE ASSETS (NET)

Expenditure on the purchase less receipts from the sale of intangible assets eg patents, copyrights etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 2321 PURCHASES OF INTANGIBLE ASSETS

Refers to the outright purchases of intangible assets. Purchases of the right to use intangible assets are treated as royalty payments.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 2322 SALES OF INTANGIBLE ASSETS

Refers to the outright sales of intangible assets. Sales of the rights to use intangible assets are treated as royalties received.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC	N/A

## 24

### CAPITAL TRANSFER PAYMENTS

Refers to capital grants made by public authorities with the aim of meeting part of the cost of capital expenditure of the recipient and other transfers which are not associated solely with the operations of a particular year, eg transfers associated with long

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

term liabilities.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

241

**INTER-SECTOR CAPITAL GRANTS PAID**

Relates to grants to public financial enterprises, private enterprises, persons and private non-profit institutions to contribute towards the cost of capital expenditure.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2411 CAPITAL GRANTS TO PUBLIC FINANCIAL ENTERPRISES**

Relates to grants made by public authorities to public financial enterprises to contribute towards the cost of capital expenditure.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2412 CAPITAL GRANTS TO PRIVATE ENTERPRISES**

Relates to grants provided to private enterprises to contribute towards the cost of private capital expenditure.

Includes compensation to primary industry marketing authorities for losses on overseas debts resulting from devaluations, grants in relation to the conversion of accounting and other machines following the introduction of decimal currency, etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2413 CAPITAL GRANTS TO PERSONS**

Relates to grants made by public authorities to persons to contribute towards the cost of private capital expenditure. Includes homes savings grants.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

**2414 CAPITAL GRANTS TO NON-PROFIT INSTITUTIONS**

Relates to grants made by public authorities to private non-profit institutions to contribute towards the cost of capital expenditure.

Includes grants towards science laboratories and libraries in private schools, university residential colleges etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**242 INTRA-SECTOR CAPITAL GRANTS PAID**

**2420** Relates to grants made by public authorities to other public authorities to contribute towards the cost of capital development.

This category includes grants between different levels of government and grants within one level of government, eg general government to PTEs, budget sector to non-budget sector.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC SDC SAC (Comm)	3502

**243 OTHER CAPITAL TRANSFER PAYMENTS**

Refers to capital transfer payments other than grants.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2431 TRANSFERS TO SINKING FUNDS**

This class refers to payments by non-financial public sector units (either general government or public trading enterprise units) to sinking funds in other units for the purpose of investing funds to redeem debt.

This class includes transfers from local government PTEs to a sinking fund within the local government. Excluded are payments by State authorities to the NDSP because these payments are considered as redemption of debt to the Commonwealth. This class excludes payments to sinking funds within the one unit. Such payments are treated as intra-unit transfers.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC SDC	3421

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
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## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

**2432 CAPITAL LEVIES PAID BY LOCAL GOVERNMENT TO OTHER  
GOVERNMENT AUTHORITIES**

Refers to compulsory payments of a capital nature (other than taxes) to other government authorities but excludes payments of an agency nature. It includes payments made to finance the debt redemption or capital works of other bodies.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	Local	GPC SDC	3422

**2439 OTHER CAPITAL TRANSFER PAYMENTS NEC**

Refers to capital transfer payments not elsewhere included in ETF group 24.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 25

**ADVANCES PAID (NET)**

Advances are the creation of financial assets (ie an increase in the indebtedness to government units) with the aim of funding particular enterprise, household or government activities. The repayment of such advances are netted off advances to give net advances paid.

Advances are distinguished from other financial assets (eg investments) in that advances are motivated by outlay policies while investments are motivated by liquidity management and the need to earn a return.

Advances include the purchase of shares or other equities in enterprises for the purpose of funding the activities of those enterprises.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

## 251

**ADVANCES TO PUBLIC FINANCIAL ENTERPRISES (NET)**

Includes gross advances to, and the repayment of advances by, public financial enterprises.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION**

**GROUP**

**SUB-GROUP TITLE/DESCRIPTION**  
**CLASS**

**2511 GROSS ADVANCES TO PUBLIC FINANCIAL ENTERPRISES**

Consists of advances to public financial enterprises including capital contributions and provision of funds for re-lending to specific categories of new borrowers.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2512 REPAYMENTS RECEIVED FROM PUBLIC FINANCIAL ENTERPRISES**

Relates to repayments received by public authorities of advances to public financial enterprises.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC	N/A

**252 ADVANCES TO THE PRIVATE SECTOR (NET)**

Consists of advances (net of repayments) to individuals, building societies and religious organisations for housing, schools, etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2521 GROSS ADVANCES TO PRIVATE ENTERPRISES**

Consists of advances to private trading enterprises and private financial enterprises. Includes the purchase of shares or other equities in enterprises for the purpose of funding the particular enterprise's activities. Also includes occasional advances to purchasers of assets sold to private enterprises.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2522 REPAYMENTS RECEIVED FROM PRIVATE ENTERPRISE**

Consists of repayments to public authorities of advances made to private enterprises.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC	N/A

**2523 GROSS ADVANCES TO PERSONS AND NON-PROFIT INSTITUTIONS**

Consists of advances to persons, private schools,

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

religious organisations, etc (eg for housing, school building).

Includes advances for the purchase of homes (eg Commissioner for Housing loans in the ACT), war service land settlement and occasional advances to purchasers of assets sold to persons and non-profit institutions.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2524 REPAYMENTS RECEIVED FROM PERSONS AND NON-PROFIT INSTITUTIONS**

Consists of repayments to public authorities of advances made to persons and non-profit institutions.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC	N/A

**253 ADVANCES TO FOREIGN GOVERNMENTS AND ORGANISATIONS (NET)**

Includes subscriptions to the International Bank for Reconstruction and Development, the International Development Association etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

**2531 GROSS ADVANCES TO FOREIGN GOVERNMENTS AND ORGANISATIONS**

Refers to advances to foreign governments and organisations by public authorities.

Includes subscriptions to the International Bank for Reconstruction and Development, the International Development Association etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC	N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

**2532 REPAYMENTS RECEIVED FROM FOREIGN GOVERNMENTS AND ORGANISATIONS**

Refers to repayment to public authorities of advances to foreign governments and organisations.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC	N/A

**254 INTRA-SECTOR ADVANCES PAID (NET)**

Consists of advances (net of repayments) by authorities to other non-financial public sector authorities. This comprises both advances from one level of government to another and advances between units at the same level of government (eg general government to PTEs).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC SDC SAC (Comm)	41

**2541 GROSS INTRA-SECTOR ADVANCES PAID**

Consists of advances made by public authorities to other public authorities.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC SDC SAC (Comm)	4101

**2542 INTRA-SECTOR REPAYMENTS RECEIVED**

Refers to repayments to public authorities of advances to other public authorities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC SDC SAC (Comm)	4102



**SECTION 3 - REVENUE AND GRANTS RECEIVED**

Refers to revenue and grants available to finance outlays of public authorities. Revenue and grants consist mainly of transfer (ie non-repayable) receipts and the operating surpluses of PTEs. This includes: taxes, fees from regulatory services, fines, gifts and other minor transfers; the whole of the income of PTEs and that part of the income of public financial enterprises which is paid to general government; interest on fixed deposits and bank accounts and interest on advances; land rent, royalties and dividends; current and capital transfers received; intra-sector grants received.

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

### 31 TAXES, FEES AND FINES

This group comprises taxes, fees from regulatory services and fines received.

Because of the amount of detail required, the types of taxes, fees and fines are not shown by the ETF but, rather, a separate Taxes, Fees and Fines Classification has been introduced to show this greater detail.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	TFFC SAC (Comm)	N/A

### 311 TAXES

A tax is a compulsory levy imposed by government, mainly designed to raise revenue. There is usually no clear and direct link between payment of taxes and the provision of goods and services. Taxes are levied, inter alia, on incomes, wealth, production, sale and use of goods and services, and the performance of activities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	TFFC SAC (Comm)	N/A

#### 3111 DIRECT TAXES RECEIVED

For National Accounts purposes a distinction is made between direct and indirect taxes. Direct taxes are taxes which are not charged to production account of producers. Included in direct taxes are income taxes (on individuals and companies), estate duties and gift duties. Some taxes, eg motor vehicle registration, are treated as partly direct (registration "fees" paid by households) and partly indirect (registration "fees" paid by businesses).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	TFFC SAC (Comm)	1341part

#### 3112 INDIRECT TAXES RECEIVED

Indirect taxes are taxes assessed on producers in respect of the production, sale, purchase or use of goods and services which are charged to the expenses of production. See ETF 311.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

Included in indirect taxes are sales taxes, customs duties, excise duties, land taxes, municipal rates etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	TFFC SAC (Comm)	N/A

## 312

## FEES FROM REGULATORY SERVICES

Fees from regulatory services are levies which are not primarily designed to raise general revenue and which are associated with the granting of a permit or privilege or regulation of activity.

Excluded are fees for the provision of services which directly benefit individual payers and for which payment is made voluntarily (see ETF 1121). Also excluded are fees mainly designed to raise revenue (these are classified as taxes).

Examples of fees from regulatory services are passport fees, fishing licenses and factory and shop registration fees.

SNA states that fees are only paid by households and, if the same type of payment was made by producers, then it would be treated as an indirect tax. However, government finance statistics recognise both direct fees (paid by households) and indirect fees (paid by producers).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GU	TFFC SAC (Comm)	N/A

## 3121 DIRECT FEES RECEIVED

Direct fees (like direct taxes) are fees which are not charged to the production account of producers.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	TFFC SAC (Comm)	N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

**3122 INDIRECT FEES RECEIVED**

Indirect fees (like indirect taxes) are those fees paid by producers which are charged to the expenses of production. In the ANA, indirect fees are grouped with indirect taxes.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	TFFC SAC (Comm)	N/A

**313****FINES**

Fines are civil and criminal penalties imposed on law breakers other than penalties imposed by tax authorities. Penalties imposed by tax authorities are added to taxes received.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	TFFC SAC (Comm)	N/A

**3131 DIRECT FINES RECEIVED**

Direct fines (like direct taxes) are fines which are not charged to the production account of producers.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	TFFC SAC (Comm)	N/A

**3132 INDIRECT FINES RECEIVED**

Indirect fines (like indirect taxes) are those paid by producers which are charged to the expenses of production.

In the ANA, indirect fines (like indirect fees) are grouped with indirect taxes.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	TFFC SAC (Comm)	N/A

**32****NET OPERATING SURPLUSES OF PTEs**

The net operating surplus of a PTE is the excess of the value of its output over costs incurred in

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

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## CLASS

producing that output. These costs incurred include depreciation charges but exclude interest, dividends, land rent, royalties and direct taxes.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE		N/A

### 321 OPERATING REVENUE OF PTEs

Refers to revenue obtained directly from the operations of PTEs. Includes subsidies received but excludes income from investments or from capital transactions.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE		N/A

#### 3211 PTE CHARGES FOR GOODS AND SERVICES

Refers to fees and charges for services rendered and sales of goods.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE		N/A

#### 3212 LOCAL GOVERNMENT TRADING ACTIVITY RATES (PTEs)

Refers to rates credited to the operating revenue of municipal trading activities which are separate enterprise units. Rates (including penalties) refers particularly to water and sewerage rates which are determined on the basis of property valuations. Amounts received which are determined on the basis of goods or services supplied are classified as charges for goods and services (ETF 3211).

If an LGA charges a composite rate which includes both general rates plus specified amounts to be credited to trading activities' operating revenue then the general rates component would be classified to ETF 3112 and the trading activity revenue component would be classified to ETF 3212 or 1122.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE Local		N/A

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

### 3213 SUBSIDIES RECEIVED

This class refers to the receipt of subsidies that were recorded as payments in ETF 1311 other than transfers from ordinary services within local government.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE Local	GFC	N/A

### 3214 TRANSFERS RECEIVED BY LOCAL GOVERNMENT TRADING ACTIVITIES FROM ORDINARY SERVICES

Represents subsidies received by the local government trading activities from the general fund of the LGA.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE Local		N/A

## 322

### OPERATING EXPENDITURE OF PTEs

Refers to the current production expenses of PTEs. Includes wages, salaries and supplements, depreciation charges, current payments for goods and services consumed and indirect taxes. The measurement of current production expenses takes into account the value of purchases less increase in stocks (plus decrease in stocks) and excludes expenses capitalised as capital work done on own account.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	PTE		N/A

### 3221 DEPRECIATION CHARGES

Refers to amounts charged to current operations in respect of the consumption of fixed capital. Depreciation charges are an allocation of the cost of an asset over the life of the asset. Includes amounts allowed for amortisation of leased assets.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	PTE		N/A

### 3222 OTHER OPERATING EXPENDITURE

This class includes wages paid for current purposes, supplements to wages (eg contributions to superannuation funds), the intermediate consumption of other goods and services and indirect taxes paid.

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CLASS

Excluded are wages and other purchases which are charged to capital works (eg own-account-construction). Also excluded are finance lease payments.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	PTE		N/A

33

**PROPERTY INCOME**

Refers to requited revenue other than the operating surpluses of PTEs. Property income includes income transferred from public enterprises, interest, land rent, royalties, dividends and seigniorage.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

331

**INCOME TRANSFERRED FROM PTEs (NET)**

This sub-group includes the receipt of transfers from public trading enterprises to general government in the nature of dividends. It also includes dividends received by PTEs from subsidiaries and contributions to PTEs to offset non-recurring losses as these are considered negative transfers.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC SDC	122

**3311 INCOME RECEIVED FROM PTEs**

This class consists of the receipt of transfers from PTEs to general government in the nature of dividends and dividends received by PTEs from subsidiaries (see ETF 1221).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC SDC	1221

**3312 PAYMENT TO PTE TO OFFSET NON-RECURRING LOSS**

This class records contributions to PTEs to offset losses where there was no deliberate policy to maintain revenue at below cost of production.

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

This class is included in income from FTEs because it is considered a negative withdrawal of income from PTEs.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC SDC	1222

## 332 INCOME FROM PUBLIC FINANCIAL ENTERPRISES

3320 Refers to receipts of income by general government from public financial enterprises in the nature of dividends.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GC		N/A

## 333 INTEREST RECEIVED

This sub-group includes gross interest received on bank balances, investments and advances.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

## 3331 INTEREST RECEIVED ON ADVANCES TO PUBLIC FINANCIAL ENTERPRISES

Comprises interest received by general government on advances to public financial enterprises.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

## 3332 INTEREST RECEIVED ON ADVANCES TO BUILDING SOCIETIES

Refers to interest received on advances to building societies excluding interest received from public sector building societies (ETF 3331).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A



ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
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## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

### 3333 INTEREST RECEIVED ON OTHER ADVANCES TO THE PRIVATE SECTOR

Refers to interest received by public authorities on advances to the private sector such as those made by public lending bodies including the Defence Services Homes Corporation, the Department of Primary Industry - War Service Land Settlement Scheme, the ACT Commissioner for Housing, State Housing Commissions and so on. Excludes interest received on advances to building societies.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

### 3334 INTEREST RECEIVED ON ADVANCES TO FOREIGN GOVERNMENTS AND ORGANISATIONS

Refers to interest received by public authorities on advances made to foreign bodies, governments etc. Includes interest received on advances to international organisations.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

### 3335 INTEREST RECEIVED ON INTRA-SECTOR ADVANCES

Comprises interest received in respect of debt created by intra-sector advances. Refers to the receipt side of items in ETF 1211.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC SAC (Comm)	1211

### 3336 INTEREST RECEIVED FROM BANKS

Refers to interest received on bank account balances and fixed deposits held with banks.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
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## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

**3337 INTEREST RECEIVED ON SECURITIES OF OTHER NON-FINANCIAL  
PUBLIC SECTOR AUTHORITIES**

Refers to interest received on holdings of marketable securities issued on the open market by authorities of the non-financial public sector. Interest received from intra-sector advances is classified as ETF 3335.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC	1215

**3338 INTEREST RECEIVED ON INTRA-SECTOR DEPOSITS**

Refers to interest received on deposits placed with other units of the non-financial public sector.

Includes interest credited to local government sinking funds held by State Treasuries.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC	1217

**3339 INTEREST RECEIVED NEC**

Refers to interest received not classified to ETF 3331-3338. Includes interest received on investments with public financial enterprises, the private sector and overseas (excluding interest received from banks), eg, interest received on short term money market balances, interest on fixed deposits (other than with banks).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**334 OTHER PROPERTY INCOME**

This sub-group consists of current required transfer receipts other than interest and income from public enterprises.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

**3341 LAND RENT RECEIVED**

Refers to rent received for the use of land. Includes land rent in the Territories and leasing of crown lands.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC (Local)	N/A

**3342 ROYALTIES RECEIVED**

Consists mainly of off-shore petroleum, mineral and timber royalties.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**3343 DIVIDENDS RECEIVED**

Relates to dividends from shares held as investments and income from the IMF (not revenue from the IMF's gold disbursements).

Also includes dividends received on shares purchased as a result of an advance to a private company or to a corporation of another government.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**3344 SEIGNIORAGE ON COINS**

Refers to the profit on the issue of coins ie the difference between the face value of coinage and the cost of production.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	Comm		N/A

34

**OTHER REVENUE**

Refers to unrequited revenue other than taxes, fees and fines; however, taxes received from general government units are included.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

**341 OTHER CURRENT REVENUE**

This sub-group consists of unrequited current revenue other than taxes, fees and fines of group 31; however, taxes received from general government units are included here (see ETF 3414).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**3411 EX GRATIA RECEIPTS (IN LIEU OF MUNICIPAL RATES)**

Refers to the revenue received, in lieu of rates, from exempt or non-rateable properties.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG Local		N/A

**3412 CURRENT LEVIES RECEIVED FROM LOCAL GOVERNMENT**

This class records the receipt by other government authorities of those payments by local government classified to ETF 1342 (see description ETF 1342).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC	1342

**3413 TRANSFERS FROM ABROAD**

This class refers to current grants received from foreign governments or private bodies (including international organisations).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**3414 TAXES RECEIVED FROM GENERAL GOVERNMENT**

Refers to taxes received from general government units. These include payroll taxes and fringe benefits taxes.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	SDC	1343

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

### 3419 OTHER CURRENT REVENUE NEC

Consists of other current revenue which has not been classified elsewhere. Includes gifts and other minor transfer items such as conscience money and unclaimed moneys (eg unclaimed lottery prizes, unclaimed TAB dividends and unclaimed bank accounts).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

### 342 CAPITAL REVENUE

This sub-group consists of capital transfers received other than intra-sector grants.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

### 3421 TRANSFERS RECEIVED BY SINKING FUNDS

This class refers to receipts by sinking funds from other enterprise units (either general government or trading enterprise) for the purpose of investing funds which will subsequently be used to redeem debt.

This class refers to receipts of items classified to ETF 2431 as payments (see ETF 2431).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC	2431

### 3422 CAPITAL LEVIES RECEIVED FROM LOCAL GOVERNMENT

This class records the receipt by other government authorities of those payments by local government classified to ETF 2432 (see description ETF 2432).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC	2432

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

**3429 CAPITAL REVENUE NEC**

This class refers to capital transfers received other than intra-sector grants and transfers received by sinking funds. This includes grants from private bodies for capital works eg donations for road construction. It also includes capital grants from foreign governments and organisations.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**35****INTRA-SECTOR GRANTS RECEIVED****350**

Includes current grants received and capital grants received from other units in the non-financial public sector

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC	N/A

**3501 INTRA-SECTOR CURRENT GRANTS RECEIVED**

Comprises current grants received by one level of government from another or current grants received from the same level of government (eg budget sector to non-budget sector). This class is the receipts side of ETF 1333.

General government units only. Excludes current grants received by PTEs as these are classified as subsidies.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG	GPC SDC	1333

**3502 INTRA-SECTOR CAPITAL GRANTS RECEIVED**

Relates to grants received by public authorities from other non-financial public authorities to meet part of the cost of capital development; it is the receipts side of ETF 2420.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC SDC	2420

**SECTION 4 - FINANCING TRANSACTIONS**

Financing Transactions are the means by which governments finance their deficits or invest their surpluses. Financing Transactions represent the differences between "Revenue and Grants" and "Outlays".

Financing Transactions include: net borrowing (the domestic issue of stocks, bonds and Treasury Bills, other general government and PTE securities, and borrowing from abroad); the receipt of advances from other government units; net receipts of private trust funds; changes in cash and bank balances; net investments; depreciation allowances etc.

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

### 41 INTRA-SECTOR ADVANCES RECEIVED (NET)

410 Consists of advances (net of repayments) received from other authorities of the non-financial public sector.

See ETF 25 for definition of advances.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC SDC	254

### 4101 GROSS INTRA-SECTOR ADVANCES RECEIVED

This class records the receipt of advances from other public authorities (for definition of advances see ETF 25).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		GPC SDC	2541

### 4102 INTRA-SECTOR ADVANCES REPAID

This class refers to the repayment by public authorities of advances from other public authorities (for definition of advances see ETF 25).

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		GPC SDC	2542

### 42 DOMESTIC BORROWING (NET)

Net borrowing from public and private bodies and individuals within Australia. Foreign borrowing is classified to ETF 43.

Net borrowing is gross borrowing less the repayment of past borrowing. Gross borrowing is the creation of liabilities through the sale of bonds and bills in the capital market or by raising loans through direct agreements with lenders. Gross borrowing excludes the receipt of advances from other government units (ETF 4101). Includes value of lease liability (net) under finance lease arrangements.

This group has been dissected into sub-groups by type of debt instrument. Each sub-group has been dissected into classes by type of debt holder.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A



ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

**421 LONG TERM BONDS**

Refers to net borrowing in the form of issuing and redeeming long term bonds.

Long term bonds are marketable financial assets which pay interest to the holder and are not expected to be deemed in less than 1 year.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4211 BORROWING FROM THE RESERVE BANK (NET)**

Refers to net borrowing from the Reserve Bank in the form of issuing and redeeming long term bonds.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4212 BORROWING FROM OTHER BANKS (NET)**

Refers to net borrowing from banks (both public and private), other than the Reserve Bank, in the form of issuing and redeeming long term bonds.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4213 BORROWING FROM OTHER FINANCIAL INSTITUTIONS (NET)**

Refers to net borrowing from financial institutions other than banks by issuing and redeeming long term bonds.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4214 BORROWING FROM THE NON-FINANCIAL PRIVATE SECTOR (NET)**

Refers to net borrowing from the private sector other than financial institutions by issuing and redeeming long term bonds.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

**4215 INTRA-SECTOR BORROWING (NET)**

Refers to net borrowing from other units within the non-financial public sector by issuing and redeeming long term bonds.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC	4502

**422****SHORT TERM BONDS AND BILLS**

Refers to net borrowing in the form of issuing and redeeming short term bonds and bills.

Short term bonds and bills are marketable financial assets intended to be redeemed in less than a year. Bonds are interest-bearing securities while bills are issued at a discount and redeemed at face value at the maturity date.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4221 BORROWING FROM THE RESERVE BANK (NET)**

Refers to net borrowing from the Reserve Bank by issuing and redeeming short term bonds and bills.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4222 BORROWING FROM OTHER BANKS (NET)**

Refers to net borrowing from banks (both public and private), other than the Reserve Bank, by issuing and redeeming short term bonds and bills.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4223 BORROWING FROM OTHER FINANCIAL INSTITUTIONS (NET)**

Refers to net borrowing from financial institutions

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
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## GROUP

## SUB-GROUP TITLE/DESCRIPTION

## CLASS

other than banks by issuing and redeeming short term bonds and bills.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4224 BORROWING FROM THE NON-FINANCIAL PRIVATE SECTOR (NET)**

Refers to net borrowing from the private sector other than financial institutions by issuing and redeeming short term bonds and bills.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4225 INTRA-SECTOR BORROWING (NET)**

Refers to net borrowing from other units within the non-financial public sector by issuing and redeeming short term bonds and bills.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC	4502

**423 LONG TERM LOANS**

Refers to the raising and repayment of long term loans. Long term loans are direct agreements between borrowers and lenders which are not expected to be repaid in less than a year. Includes lease liability under finance lease arrangements.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4231 BORROWING FROM THE RESERVE BANK (NET)**

Refers to net borrowing from the Reserve Bank in the form of long term loans.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4232 BORROWING FROM OTHER BANKS (NET)**

Refers to net borrowing from banks (both public and

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

private), other than the Reserve Bank, in the form of long term loans.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4233 BORROWING FROM OTHER FINANCIAL INSTITUTIONS (NET)**

Refers to net borrowing from financial institutions, other than banks, in the form of long term loans.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4234 BORROWING FROM THE NON-FINANCIAL PRIVATE SECTOR (NET)**

Refers to net borrowing from the private sector, other than financial institutions, in the form of long term loans.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**424 SHORT TERM LOANS**

Refers to the raising and repayment of short term loans. Short term loans are direct agreements between borrowers and lenders which are expected to be repaid in less than a year.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4241 BORROWING FROM THE RESERVE BANK (NET)**

Refers to net borrowing from the Reserve Bank in the form of short term loans.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4242 BORROWING FROM OTHER BANKS (NET)**

Refers to net borrowing from banks (both public and private), other than the Reserve Bank, in the form of

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

## SUB-GROUP TITLE/DESCRIPTION

## CLASS

short term loans.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

#### 4243 BORROWING FROM OTHER FINANCIAL INSTITUTIONS (NET)

Refers to net borrowing from financial institutions, other than banks, in the form of short term loans.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

#### 4244 BORROWING FROM THE NON-FINANCIAL PRIVATE SECTOR (NET)

Refers to net borrowing from the private sector, other than financial institutions, in the form of short term loans.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

#### 425 CBA DOMESTIC LOANS (NET)

Refers to net domestic borrowing by central borrowing authorities on behalf of client authorities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

#### 4251 CBA DOMESTIC LOANS TO GENERAL GOVERNMENT (NET)

Refers to net domestic loans received by general government units from their central borrowing authority. The payment of these loans by the CBA is treated as a negative receipt in this class.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

#### 4252 CBA DOMESTIC LOANS TO PUBLIC TRADING ENTERPRISES (NET)

Refers to net domestic loans received by PTEs from their central borrowing authority. The payment of these loans by the CBA is treated as a negative receipt in this class.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

**4253 CBA DOMESTIC LOANS TO PUBLIC FINANCIAL ENTERPRISES  
(NET)**

Refers to net domestic loans to public financial enterprises by central borrowing authorities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

## 43

**BORROWING FROM ABROAD (NET)**

This sub-group consists of net borrowing by public authorities from abroad.

Includes net borrowing from the International Bank for Reconstruction and Development, net borrowing under credit arrangements with foreign governments and authorities and the issue of stocks and bonds abroad less redemptions. (see ETF 42). Includes lease liability under finance lease arrangements.

Borrowing from abroad is separated from domestic borrowing so as to allow analysis of the different effects on the economy such as the increase in the money supply as a result of borrowing from abroad.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

## 431

**BORROWING FROM INTERNATIONAL DEVELOPMENT INSTITUTIONS**

Refers to net borrowing from international development institutions eg the International Bank for Reconstruction and Development.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4311 LONG TERM BONDS (NET)**

Refers to net borrowing from international development institutions by issuing and redeeming long term bonds (see ETF 421).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
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## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

**4312 LONG TERM LOANS (NET)**

Refers to net borrowing from international development institutions by raising and repaying long term loans. (see ETF 423).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4313 SHORT TERM BONDS, BILLS AND LOANS (NET)**

Refers to net borrowing from international development institutions through short term bonds, bills and loans (see ETF 422, 424).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**432****BORROWING FROM FOREIGN GOVERNMENTS**

Refers to net borrowing from foreign governments eg through credit arrangements with authorities of foreign governments.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4321 LONG TERM BONDS (NET)**

Refers to net borrowing from foreign governments by issuing and redeeming long term bonds (see ETF 421).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4322 LONG TERM LOANS (NET)**

Refers to net borrowing from foreign governments by raising and repaying long term loans (see ETF 423).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

**4323 SHORT TERM BONDS, BILLS AND LOANS (NET)**

Refers to net borrowing from foreign governments through short term bonds, bills and loans (see ETF 422, 424).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**433****OTHER BORROWING FROM ABROAD**

Refers to net borrowing from abroad other than from international development institutions and foreign governments. This includes borrowing from foreign banks and other financial institutions and issuing securities in foreign markets. Also includes lease liability under finance lease arrangements.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4331 LONG TERM BONDS (NET)**

Refers to net borrowing from abroad, other than from international development institutions and foreign governments, by issuing and redeeming long term bonds (see ETF 421).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4332 LONG TERM LOANS (NET)**

Refers to net borrowing from abroad, other than from international development institutions and foreign governments, by raising and repaying long term loans (see ETF 423).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A



ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

**4333 SHORT TERM BONDS, BILLS AND LOANS (NET)**

Refers to net borrowing from abroad, other than from international development institutions and foreign governments, through short term bonds, bills and loans (see ETF 422, 424).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**434 CBA FOREIGN LOANS (NET)**

Refers to net foreign borrowing by central borrowing authorities on behalf of client authorities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4341 CBA FOREIGN LOANS TO GENERAL GOVERNMENT (NET)**

Refers to net foreign loans received by general government units from their central borrowing authority. The payment of these loans by the CBA is treated as a negative receipt in this class.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4342 CBA FOREIGN LOANS TO PTEs (NET)**

Refers to net foreign loans received by PTEs from their central borrowing authority. The payment of these loans by the CBA is treated as a negative receipt in this class.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4343 CBA FOREIGN LOANS TO PUBLIC FINANCIAL ENTERPRISES (NET)**

Refers to net foreign loans to public financial enterprises by central borrowing authorities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

**44 DEPOSITS RECEIVED (NET)**

This group records the increase in moneys held on behalf of other public or private bodies.

The balance of the amounts held are considered financing items of the holder.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**441 INCREASE IN CASH BALANCE OF PRIVATE TRUSTS FUNDS**

This category records the net increase in cash held by a government unit on behalf of a private body or public financial enterprise.

A net increase in cash held by the government is considered a financing item as governments (may) have the right to use these cash balances for their own purposes.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4411 NET RECEIPTS BY PRIVATE TRUST FUNDS**

This category includes the change in balance of the trust fund including both cash and investments.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4412 INCREASE IN INVESTMENTS BY PRIVATE TRUST FUNDS**

This category records the net increase in the amount of investments of private trust funds.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

**442 INCREASE IN BALANCE OF INTRA-SECTOR DEPOSITS HELD**

**4420** This class comprises deposits held on behalf of other non-financial public sector units. This includes cash held in public accounts by the State Treasuries and the Commonwealth Department of Finance on behalf of other government units eg PTEs which operate through a

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

trust account held in the public accounts. Also includes deposits lodged by PTEs and other non-financial public sector units with Central Borrowing Authorities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC	4612

## 45

## INCREASE IN INVESTMENTS

## 450

Investments are the creation of financial assets (through lending money) for the purpose of earning a return and managing liquidity. This makes them distinct from advances which are motivated by specific policy objectives (see ETF 25).

Investments included in this group are generally long term assets. Short term investments (relatively liquid) would be classified to ETF 46 - Increase in currency and deposits.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

## 4501 INCREASE IN INTER-SECTOR INVESTMENTS

Refers to net investments made by non-financial public authorities in public financial enterprises, in the private sector and abroad for the purposes of earning a return and managing liquidity.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

## 4502 INCREASE IN INTRA-SECTOR INVESTMENTS

Refers to net investments in other non-financial public authorities for the purpose of earning a return and managing liquidity.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		SDC	4215, 4225, 4811

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

46

**INCREASE IN CURRENCY AND DEPOSITS**

Currency and deposits are notes and coins on hand and funds held in the form of an account with financial institutions, other government authorities etc, which are recoverable (or transferable) on demand or on relatively short notice.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

461

**INCREASE IN LIQUID FUNDS**

This sub-group comprises the increases in cash and bank balances, funds lodged with Treasury or Finance, balances at call and foreign cash and deposits.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

**4611 INCREASE IN CASH AND BANK BALANCES**

Refers to the net increase in the holding by public authorities of cash on hand and deposits with trading and savings banks.

This includes current account (including bank overdraft) and savings account balances but excludes fixed deposits with banks.

This category only refers to cash and deposits in Australian currency. Cash and deposits in foreign currencies are included in ETF 4614.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

**4612 INCREASE IN FUNDS LODGED WITH TREASURY/FINANCE/CBA**

The class comprises the net increase in money placed in Treasury, Finance Department or CBA funds by non-financial public sector units. This includes increases in the balance of PTEs which operate through trust accounts in the public accounts.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment		SDC	4420

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

**4613 INCREASE IN BALANCES AT CALL**

Refers to increases in deposits with financial institutions which may be called at very short notice eg deposits in the short term money market.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

**4614 INCREASE IN FOREIGN CASH AND DEPOSITS**

This class comprises the increase in foreign exchange, deposits abroad and foreign negotiable securities held for liquidity purposes but not for the management of international reserves nor as a result of government advances.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

**462 INCREASE IN OTHER DEPOSITS**

This sub-group consists of funds invested by public authorities for a fixed period of time (short term) and net funds provided for the IMF.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

**4621 INCREASE IN FIXED DEPOSITS**

Refers to funds invested by public authorities for a fixed period of time. Includes fixed deposits held by banks and other financial institutions.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

**4622 FUNDS PROVIDED FOR THE IMF (NET)**

Refers to subscriptions to the International Monetary Fund less receipts representing Australia's share of revenue from the Fund's gold disbursements.

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

Subscriptions are Australia's deposits of gold and currency with the IMF and the level of subscriptions determines Australia's entitlement to borrow from the IMF.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG (Comm)		N/A

47

**INCREASE IN PROVISIONS**

Refers to the increase in provisions of public trading enterprises and the increase in imputed "superannuation provisions" of general government (see ETF 472).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

471

**INCREASE IN PROVISIONS FOR DEPRECIATION**

**4710** This class records the increase in provisions for depreciation which resulted from depreciation charges during the period. Excludes changes in the provisions for depreciation, shown in PTE accounts, which result from disposals of depreciated assets. Includes amounts allowed for amortisation of leased assets.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE		N/A

472

**INCREASE IN SUPERANNUATION PROVISIONS**

This sub-group records the increase in superannuation provisions of PTEs plus general government transactions relating to superannuation schemes in respect of public enterprises.

The operation of a superannuation scheme by general government on behalf of public enterprises has the effect of transferring the provisions that would be accumulating in public enterprise accounts to general government. The excess of contributions received from public enterprises over pensions paid in respect of

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

public enterprises is a financing transaction of general government.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4721 INCREASE IN SUPERANNUATION PROVISIONS OF PTEs**

This class records the increase in superannuation provisions of PTEs. The increase is the result of amounts credited to the provision in respect of current operations net of amounts paid as pensions or paid to superannuation funds or schemes.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE		N/A

**4722 GENERAL GOVERNMENT RECEIPTS FROM PUBLIC ENTERPRISES TO FINANCE PENSIONS**

Refers to contributions received by general government from public enterprises in respect of superannuation pension which are the responsibility of general government to pay as they become due. Includes both contributions in respect of the accruing liability of public enterprises and amounts received as reimbursement for current pensions paid by general government.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG		N/A

**4723 GENERAL GOVERNMENT PAYMENTS OF PENSIONS IN RESPECT OF PUBLIC ENTERPRISES**

Refers to superannuation pensions paid by general government to ex-employees of public enterprises.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG		N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

**473 INCREASE IN OTHER PROVISIONS**

- 4730** This class comprises the increases in provisions other than the provisions for depreciation or superannuation. For example, increases in the provisions for long service leave, recreation leave, deferred maintenance.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**48 EQUITY CAPITAL (NET)**

This group records net financing from the issue of shares or other equities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**481 DOMESTIC EQUITY CAPITAL (NET)**

This subgroup consists of net financing through the issue of shares or other equities to other authorities of the non-financial public sector as well as minority private sector owners.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

**4811 INTRA-SECTOR EQUITY CAPITAL (NET)**

This class records net financing from the issue of shares or other equities to other units of the non-financial public sector.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt		SDC	4502

**4812 OTHER DOMESTIC EQUITY CAPITAL (NET)**

This class comprises net financing from the issue of shares or other equities to domestic private sector owners.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A



ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

## 482 FOREIGN EQUITY CAPITAL (NET)

4820 This class records net financing from abroad through the issue of shares or other equities.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

## 49 OTHER FUNDS AVAILABLE (NET)

490 This group is a balancing item consisting mainly of movements in debtors and creditors and discrepancies arising from the inclusion of analysis based on both cash and accrual accounting systems.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

## 4901 INCREASE IN ACCOUNTS PAYABLE, ACCRUED EXPENSES AND PREPAYMENTS RECEIVED

This class comprises the increase in trading debts including creditors accounts payable, expenses charged to operations but not yet paid (eg accrued wages) and prepayments received.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

## 4902 INCREASE IN ACCOUNTS RECEIVABLE AND PREPAID EXPENSES

This class comprises increase in trading financial assets including debtors accounts receivable and prepaid expenses.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment			N/A

## 4908 BALANCING TRANSACTIONS

This class is intended for balancing purposes and may be used for relatively minor transactions whose substantive classifications are unresolved at the time of coding.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

**4909 FINANCIAL CLAIMS NEC INCLUDING ERRORS AND OMISSIONS**

Refers to other financing transactions that were not classified in Section 4. This class also includes items required due to accounting differences in the accounts of public authorities (timing, cash vs accrual).

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt			N/A

## SECTION 5 - INTRA-UNIT TRANSFERS

This section records the internal transactions that pass between the various funds and accounts of a non-financial public sector unit.

Intra-unit transfers generally do not appear in published government finance statistics and this section of the ETF is used, primarily, for the editing of input data. One edit check is, that for a particular unit, the sum of its transactions with other units together with its internal transactions, classified to Section 5, should balance against the unit's accounts totals. Another check is that intra-unit receipts and payments transactions, classified to the relevant classes of Section 5, should sum to zero. In addition, for the production of Standardised Local Government Finance Statistics (SLGFS) tables, all transactions between local government ordinary services and trading activities' operations need to be classified by economic type. This section is used to record those transactions that occur within general government units of local government authorities.

Since one of the main functions of groups and subgroups in Section 5 is to indicate whether the lower levels sum to zero (ie whether intra-unit transactions coded to Section 5 classes are correctly accounted for), zero filled group and subgroup codes are illegal codes and all data in Section 5 must be classified to identified classes.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP  
SUB-GROUP TITLE/DESCRIPTION  
CLASS

51 LGA INTRA-UNIT TRANSFERS

This group comprises transactions, wholly within the one ABS defined local government enterprise unit, which are published in SLGFS.

Under ABS enterprise unit definitions, the following local government trading activities are always treated as separate public trading enterprises: gas supply; electricity supply; abattoir; and bus service. Water and sewerage undertakings are treated as separate enterprise units if their annual current expenditure is greater than \$50,000 (measured in 1977-78 prices) and other trading activities are treated as separate PTEs if their annual revenues are greater than \$500,000 (measured in 1977-78 prices).

Small water supply and sewerage undertakings and other trading activities which do not reach the stated limits are not be treated as separate enterprises. Their transactions are included as part of the general government unit's transactions. Because transfers between these small trading activities and ordinary services are within the one ABS defined enterprise unit (ie they are intra-unit transfers) they are unlike other published government finance statistics which represent transactions between standard ABS units.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5100 is not used to classify data			

511

TRANSFERS TO LGA SINKING FUNDS

This sub-group covers transfers from a fund or account of a local government authority to a sinking fund maintained by that authority for the purpose of debt redemption.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5110 is not used to classify data			

5111 PAYMENT TO LGA SINKING FUNDS

This class covers payments by ordinary services and trading activities to sinking funds for the purpose of debt redemption. This class is used to produce SLGFS Statement 7 line 6 and Statement 11 line 14.

Refers to transfers, to sinking funds from within the general government unit, namely, transfers from small trading activities which do not constitute a separate

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

PTE and transfers from ordinary services.

Transfers by PTEs are classified to ETF 2431.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG Local		5112

**5112 RECEIPT BY LGA SINKING FUNDS**

This class comprises receipts, by sinking funds, from ordinary services and trading activities within the general government units.

Transfers received from trading activities which are defined as PTEs are classified to ETF 3421.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG Local		5111

**512****TRANSFERS TO TRADING ACTIVITY (WITHIN GENERAL GOVERNMENT)**

This sub-group covers transfers from ordinary services to trading activities (or plant hire), within the one general government enterprise unit, in the nature of subsidies or compensation for losses.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5120 is not used to classify data			

**5121 PAYMENT BY ORDINARY SERVICES**

This class covers transfers from ordinary services to trading activities (or plant hire), within the general government unit, in the nature of subsidies or compensation for losses. This class is used to produce SLGFS Statement 7 line 10.

Transfers to trading activities which are defined as PTEs are classified to ETF 1311 or 3312.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG Local		5122

**5122 RECEIPT BY TRADING ACTIVITY**

This class refers to transfers received from ordinary services by trading activity (or plant hire), within a general government unit, in the nature of subsidies or compensation for losses. This class is used to produce

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

## GROUP

## SUB-GROUP TITLE/DESCRIPTION

## CLASS

SLGFS Statement 10 line 6.

Receipts by trading activities which are defined as PTEs are classified to ETF 1222 or 3214.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG Local		5121

513

## TRANSFERS TO ORDINARY SERVICES (FROM TRADING ACTIVITY WITHIN GENERAL GOVERNMENT)

This sub-group covers transfers of income to ordinary services from trading activities (or plant hire) within a general government unit.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5130 is not used to classify data			

### 5131 PAYMENT BY TRADING ACTIVITY

This class covers transfers from trading activity (or plant hire), within the general government unit, to ordinary services, in the nature of withdrawals of income. This class is used to produce SLGFS Statement 10 line 13.

Payments by trading activities which are defined as PTEs are classified to ETF 1221.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG Local		5132

### 5132 RECEIPT BY ORDINARY SERVICES

This class covers transfers received by ordinary services from trading activities (or plant hire), within a general government unit, in the nature of withdrawals of income. This class is used to produce SLGFS Statement 5 line 12.

Receipt of transfers from trading activities that are defined as PTEs are classified to ETF 3311.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG Local		5131

514

## DEPRECIATION CHARGES AND ALLOWANCES (LGAs)

This sub-group refers to depreciation charges and allowances of ordinary services or trading activities

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

within general government units of local government. General government units normally operate on a cash basis. However, the inclusion of small scale local government trading activities within general government units creates a need for this classification. To include the depreciation charges and allowances in outlays and financing items for a few units would have a distorting effect on overall statistics. Therefore, government finance statistics do not include depreciation charges or provisions in general government outlays or financing transactions but treat them as intra-unit transfers.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5140 is not used to classify data			

**5141 DEPRECIATION CHARGES (LGAs)**

Refers to depreciation charged on plant and equipment and included in the reported working expenses of ordinary services or trading activities within general government units. This class is used to produce SLGFS Statement 10 line 10.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG Local		5142

**5142 INCREASE IN DEPRECIATION ALLOWANCES (LGAs)**

Refers to the increase in provisions for depreciation, by ordinary services or trading activities within general government enterprise units, due to the depreciation charges for the period. This class is used to produce SLGFS Statement 11 line 4.

This item is equal (and opposite) to the depreciation charged for the period.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG Local		5141

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

## SUB-GROUP TITLE/DESCRIPTION

## CLASS

**515 OTHER TRANSFERS BETWEEN LGA FUNDS**

This sub-group refers to transfers between funds within a LGA's accounts within the one government enterprise unit other than those transfers classified to ETF 511-514. These transfers are of a kind not reported in SLGFS eg transfers from the General Fund to the Loan Fund.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5150 is not used to classify data			

**5151 PAYMENT BY LGA FUND**

Refers to payment from one LGA fund to another. Applies to transactions within the one enterprise unit.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	Local		5152

**5152 RECEIPT BY LGA**

Refers to receipt by LGA funds from other funds within the LGA.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	Local		5151

**52****COMMONWEALTH AND STATE GENERAL GOVERNMENT INTRA-UNIT TRANSFERS**

This group refers to Commonwealth or State government transactions between funds within the same general government unit. This includes transfers to sinking funds and transfers between funds within the Public Accounts.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5200 is not used to classify data			

**521****TRANSFERS TO SINKING FUNDS OF COMMONWEALTH AND STATE GOVERNMENTS**

This sub-group refers to transfers, such as from the Commonwealth and State Departments of the Treasury Consolidated Funds to their respective sinking funds,



ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

for the purpose of redeeming public debt. These transfers are within the one enterprise unit.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5210 is not used to classify data			

**5211 PAYMENT TO SINKING FUNDS OF COMMONWEALTH AND STATE GOVERNMENTS**

Refers to payments from funds within the Public Accounts to sinking funds, eg Commonwealth CRF payments to the NDSF.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG (Comm State)		5212

**5212 RECEIPT BY SINKING FUNDS OF COMMONWEALTH AND STATE GOVERNMENTS**

Refers to receipts by sinking funds from funds within the Public Accounts.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG (Comm State)		5211

**522 TRANSFERS BETWEEN PUBLIC ACCOUNT FUNDS**

This sub-group refers to transfers between funds within the Commonwealth or State Public Accounts eg transfers from the CRF to the Trust Fund. These transfers are within the one enterprise unit.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5220 is not used to classify data			

**5221 PAYMENT BY PUBLIC ACCOUNT FUNDS**

Refers to payments from one Public Account fund to other funds within the Public Accounts. Applies only to transactions within the one enterprise unit.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG (Comm State)		5222

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

**5222 RECEIPT BY PUBLIC ACCOUNT FUNDS**

Refers to receipts by Public Account funds from other funds within the Public Accounts.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG (Comm State)		5221

**523 DEPRECIATION CHARGES AND ALLOWANCES (COMMONWEALTH AND STATE)**

This sub-group refers to depreciation charges and allowances of general government units which produce income and outlay statements and balance sheets and charge depreciation as a current outlay. As general government units generally account for their operations on a cash basis, few general government units charge depreciation. To include the depreciation charges and allowances in outlays and financing items for a few units would have a distorting effect on overall statistics. Therefore, government finance statistics do not include depreciation charges or provisions in general government outlays or financing transactions but treat them as intra-unit transfers.

Rec/Pay	Units	Other Classifications	Consolidate with
ETP 5230 is not used to classify data			

**5231 DEPRECIATION CHARGES (COMMONWEALTH AND STATE)**

Refers to depreciation charged on fixed assets by those general government enterprise units that show depreciation as a current outlay in their accounts.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	GG (Comm State)		5232

**5232 INCREASE IN DEPRECIATION ALLOWANCES (COMMONWEALTH AND STATE)**

Refers to the increase in provisions for depreciation due to depreciation charges in a period. This item is equal (and opposite) to the depreciation charge for the period.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	GG (Comm State)		5231

# ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS: DETAILED DESCRIPTION

GROUP  
SUB-GROUP TITLE/DESCRIPTION  
CLASS

## 53 PTE INTRA-UNIT TRANSFERS

This group refers to Commonwealth, State or local trading enterprise transactions within the same unit. This includes transfers to sinking funds and transfers between income and outlay statements and balance sheets (eg appropriations from the Profit and Loss account to reserves).

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5300 is not used to classify data			

## 531 TRANSFERS TO PTE SINKING FUNDS

This sub-group refers to transfers from PTE operating accounts to sinking funds within the PTE. These transfers are amounts appropriated from current revenue to establish funds to repay long term debt as it becomes due.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5310 is not used to classify data			

### 5311 PAYMENT TO PTE SINKING FUNDS

Refers to amounts appropriated from PTE current revenue to PTE sinking funds.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	PTE		5312

### 5312 RECEIPT BY PTE SINKING FUNDS

Refers to amounts received by PTE sinking funds from current revenue.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE		5311

## 532 APPROPRIATIONS AND TRANSFERS BETWEEN RESERVES

This sub-group refers to the allocation of the current period operating surplus or deficit of PTEs to reserve accounts and transfers between reserve accounts. Reserve accounts are shown in PTE balance sheets.

Rec/Pay	Units	Other Classifications	Consolidate with
ETF 5320 is not used to classify data			

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

**5321 APPROPRIATIONS AND TRANSFERS TO OTHER RESERVES**

This class covers the allocations of the current operating surplus or deficit of PTEs and transfers to other reserve accounts. These transactions include appropriations from Profit and Loss Accounts, Net Revenue Accounts, transfers to provisions for dividends or income tax, etc.

Rec/Pay	Units	Other Classifications	Consolidate with
Payment	PTE		5322

**5322 INCREASES IN RESERVES**

This class covers the increase in balance sheet reserve accounts which result from allocations from current period surpluses or deficits and transfers from other reserves. This includes increases in General Reserves, Capital Redemption Reserves, Income Tax Provisions, Dividend Provisions, etc.

Increases in reserves caused by transfers between balance sheet accounts are excluded. For example, increases in Asset Revaluation Reserves caused by revaluation of fixed assets are coded as negative fixed capital expenditure because the effect of revaluation should be netted off fixed capital expenditure.

Rec/Pay	Units	Other Classifications	Consolidate with
Receipt	PTE		5321

**TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS**

## GROUPS

- 1 Taxes on income, profits and capital gains
- 2 Taxes on employers' payroll and labour force
- 3 Taxes on property
- 4 Taxes on provision of goods and services
- 5 Taxes on use of goods and performance of activities
- 9 Fees and fines

# TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

## Group

### Sub-group Class

<b>1</b>		<b>Taxes on income, profits and capital gains</b>	
	11	Income and capital gains taxes levied on individuals	
	111	Personal income tax	
	112	Government health insurance levy	
	113	Mining withholding tax	
	114	Capital gains taxes on individuals	
	12	Income and capital gains taxes levied on enterprises	
	121	Company income tax	
	122	Income tax paid by superannuation funds	
	123	Capital gains tax on enterprises	
	13	Income taxes levied on non-residents	
	131	Dividend withholding tax	
	132	Interest withholding tax	
	133	Other income tax levied on non-residents	
<b>2</b>		<b>Taxes on employers' payroll and labour force</b>	
	21	General payroll taxes	
	211	Payroll taxes	
	22	Selective payroll taxes	
	221	Stevedoring industry charges	
	23	Other employers' labour force taxes	
	231	Fringe benefits tax	
<b>3</b>		<b>Taxes on property</b>	
	31	Taxes on immovable property	
	311	Land taxes	
	312	Municipal rates	
	313	Metropolitan improvement rates	
	314	Property owners' contributions to fire brigades	
	319	Taxes on immovable property nec	
	32	Estate, inheritance and gift taxes	
	321	Estate duties	
	322	Probate and succession duties	
	323	Gift duties	
	33	Taxes on financial and capital transactions	
	331	Stamp duties on financial and capital transactions	
	332	Financial institutions transactions taxes	
	333	Government borrowing guarantee levies	
<b>4</b>		<b>Taxes on provision of goods and services</b>	
	41	General taxes on provision of goods and services	
	411	Sales tax	
	42	Excises	
	421	Excises on crude oil and LPG	
	422	Excises on petroleum products	
	423	Excises on beer and potable spirits	
	424	Excises on tobacco products	
	425	Excises Act duties nec and refunds of Excise Act duties	
	426	Agricultural production taxes	
	427	Levies on statutory corporations	

Group	Sub-group	Direct/Indirect	IMF	OECD
	Class	D% I%		
1				
11				
	111	100	1.1	1110
	112	100	1.1	1110
	113	100	1.1	1110
	114	100	1.1	1120
12				
	121	100	1.2	1210
	122	100	1.2	1210
	123	100	1.2	1220
13				
	131	100	1.3	1300
	132	100	1.3	1300
	133	100	1.3	1300
2				
21				
	211	100	3	3000
22				
	221	100	3	3000
23				
	231	100	3	3000
3				
31				
	311	100	4.1	4100
	312	100	4.1	4100
	313	100	4.1	4100
	314	100	4.1	4100
	319	100	4.1	4100
32				
	321	100	4.3	4310
	322	100	4.3	4310
	323	100	4.3	4320
33				
	331	100	4.4	4400
	332	100	4.4	4400
	333	100	4.4	4400
4				
41				
	411	100	5.1	5112
42				
	421	100	5.2	5121
	422	100	5.2	5121
	423	100	5.2	5121
	424	100	5.2	5121
	425	100	5.2	5121
	426	100	5.2	5121
	427	100	5.2	5121

**TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS (continued)**

Group	Sub-group	Class
43		Taxes on international trade
	431	Customs duties on imports
	432	Customs duties on exports
	433	Agricultural produce export taxes
44		Taxes on gambling
	441	Taxes on government lotteries
	442	Taxes on private lotteries
	443	Poker machine taxes
	444	Casino taxes
	445	Race betting taxes
	449	Taxes on gambling nec
45		Taxes on insurance
	451	Insurance companies' contributions to fire brigades
	452	Third party insurance taxes
	459	Taxes on insurance nec
5		<b>Taxes on use of goods and performance of activities</b>
51		Motor vehicle taxes
	511	Vehicle registration fees and taxes
	512	Stamp duty on vehicle registration
	513	Drivers' licences
	514	Road transport and maintenance taxes
52		Franchise taxes
	521	Gas franchise taxes
	522	Petroleum products franchise taxes
	523	Tobacco franchise taxes
	524	Liquor franchise taxes
53		Other taxes on use of goods and performance of activities
	531	Broadcasting listeners' and television viewers' licences
	532	Broadcasting station licences
	533	Television station licences
	534	Departure tax
	539	Other taxes on use of goods and performance of activities nec
9		<b>Fees and fines</b>
91		Fees generally paid by producers
	911	Building fees
	912	Aviation en route charges
	913	Export inspection charges
	919	Fees generally paid by producers nec
92		Fees generally paid by households
	921	Dog registration
	922	Tertiary education charges
	929	Fees generally paid by households nec
93		Fees paid by both producers and households
	930	Fees paid by both producers and households
94		Fines
	941	Parking fines
	949	Fines nec



**TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS (continued)**

Group	Sub-group Class	Direct/ D%	Indirect I%	IMF	OECD
43	431		100	6.1.1	5123
	432		100	6.2	5124
	433		100	6.2	5124
44	441		100	5.4	5126
	442		100	5.4	5126
	443		100	5.4	5126
	444		100	5.4	5126
	445		100	5.4	5126
	449		100	5.4	5126
45	451		100	5.4	5126
	452		100	5.4	5126
	459		100	5.4	5126
5					
51	511	43.5	56.5	5.5.2	5211 D, 5212 I
	512	58	42	5.5.2	5211 D, 5212 I
	513	95	5	5.5.2	5211 D, 5212 I
	514		100	5.2.2	5212
52	521		100	5.5.1	5213
	522		100	5.5.1	5213
	523		100	5.5.1	5213
	524		100	5.5.1	5213
53	531	70	30	5.5.1	5213
	532		100	5.5.1	5213
	533		100	5.5.1	5213
	534	50	50	6.6	5220
	539		100	5.5.3	5213
9					
91	911		100	8.3	N/A
	912		100	8.3	N/A
	913		100	8.3	N/A
	919		100	8.3	N/A
92	921	100		8.3	N/A
	922	100		8.3	N/A
	929	100		8.3	N/A
93	930	50	50	8.3	N/A
94	941	100		8.4	N/A
	949	90	10	8.4	N/A

**TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION**

GROUP	SUB-GROUP CLASS	TITLE/DESCRIPTION
1		<p data-bbox="241 254 787 288"><b>TAXES ON INCOME, PROFITS AND CAPITAL GAINS</b></p> <p data-bbox="241 293 919 353">Covers taxes levied on the net income of individuals and on the net profit of corporations.</p> <p data-bbox="241 359 936 439">Included are taxes on capital gains and taxes on property, land and real estate levied on the basis of net income.</p> <p data-bbox="241 444 902 545">Excluded are taxes on gross income or gross sales (TFEC 4 or 5) and taxes on property, land and real estate levied on the basis of property value (TFEC 31).</p>
11		<p data-bbox="251 550 930 585"><b>INCOME AND CAPITAL GAINS TAXES LEVIED ON INDIVIDUALS</b></p> <p data-bbox="251 591 943 671">Covers taxes levied on the net income of, and capital gains made by, resident households, individual proprietorships and partnerships.</p>
111		<p data-bbox="256 686 505 712"><b>PERSONAL INCOME TAX</b></p> <p data-bbox="256 716 936 796">Covers taxes levied on the net income or profits (ie gross income minus allowable tax deductions) of individuals.</p> <p data-bbox="262 817 401 843">Direct tax.</p>
112		<p data-bbox="262 852 677 883"><b>GOVERNMENT HEALTH INSURANCE LEVY</b></p> <p data-bbox="262 889 954 1010">A tax on the income of taxpayers, without other health insurance cover, to finance the payment of Commonwealth medical and hospital benefits. Medibank in operation during the period 1.10.76-1.11.78. Medicare from 1.2.84.</p> <p data-bbox="267 1031 407 1056">Direct tax.</p>
113		<p data-bbox="267 1070 557 1096"><b>MINING WITHHOLDING TAX</b></p> <p data-bbox="267 1100 946 1267">Covers income tax on royalty payments made after 30 June 1979 to aboriginals, and aboriginal groups and bodies, in respect of mining and exploration activities on aboriginal land. Whilst the liability for the tax rests with the aboriginals, the tax payable is deducted from the mining royalty payments and paid directly by the mining companies involved.</p> <p data-bbox="272 1288 412 1313">Direct tax.</p>
114		<p data-bbox="277 1321 692 1351"><b>CAPITAL GAINS TAX ON INDIVIDUALS</b></p> <p data-bbox="277 1357 888 1395">Refers to taxes levied on capital gains made by</p>

**TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION**

GROUP	SUB-GROUP CLASS	TITLE/DESCRIPTION
		<p>resident households, individual proprietorships and partnerships.</p> <p>Direct tax.</p>
<b>12</b>		<p><b>INCOME AND CAPITAL GAINS TAXES LEVIED ON ENTERPRISES</b></p> <p>Covers taxes levied on the net profits and capital gains made by resident trading and financial enterprises.</p> <p>Excluded are taxes assessed on gross sales or turnover.</p>
	<b>121</b>	<p><b>COMPANY INCOME TAX</b></p> <p>Covers taxes levied on the net income or profits (ie gross income minus allowable tax deductions) of companies.</p> <p>Direct tax.</p>
	<b>122</b>	<p><b>INCOME TAX PAID BY SUPERANNUATION FUNDS</b></p> <p>Covers taxes levied on the profits made by superannuation funds. The tax varies according to the portfolio mix chosen by the fund. Superannuation funds investing in government securities are subject to lower tax assessment and may be exempt under certain circumstances.</p> <p>Direct tax.</p>
	<b>123</b>	<p><b>CAPITAL GAINS TAX ON ENTERPRISES</b></p> <p>Refers to taxes levied on capital gains which form part of the taxable income of trading and financial enterprises.</p> <p>Direct tax.</p>
<b>13</b>		<p><b>INCOME TAXES LEVIED ON NON-RESIDENTS</b></p> <p>Covers taxes specifically levied on non-residents (either individuals or corporations) on income derived in Australia.</p>
	<b>131</b>	<p><b>DIVIDEND WITHHOLDING TAX</b></p> <p>Covers taxation payments by companies levied on dividends accruing to non-residents of Australia.</p> <p>Direct tax.</p>

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	132	<b>INTEREST WITHHOLDING TAX</b>  Covers taxation payments by companies levied on interest accruing to non-residents of Australia.  Direct tax.
	133	<b>OTHER INCOME TAX LEVIED ON NON-RESIDENTS</b>  Covers income taxes levied on non-residents other than dividend and interest withholding taxes.  Direct tax.
2		<b>TAXES ON EMPLOYERS' PAYROLL AND LABOUR FORCE</b>  This group covers taxes collected from employers, levied either as a proportion of payroll or as a fixed amount per person employed.
	21	<b>GENERAL PAYROLL TAXES</b>  Covers payroll taxes levied on a broad range of industries.
	211	<b>PAYROLL TAX</b>  Covers taxes collected from employers in general levied either as a proportion of payroll or as a fixed amount per person employed.  Indirect tax.
	22	<b>SELECTIVE PAYROLL TAXES</b>  Covers payroll taxes levied on particular industries.
	221	<b>STEVEDORING INDUSTRY CHARGES</b>  Covers the levy paid by employers on the employment of waterside workers.  Indirect tax.
	23	<b>OTHER EMPLOYERS' LABOUR FORCE TAXES</b>
	231	<b>FRINGE BENEFITS TAX</b>  Covers taxes collected from employers in relation to fringe benefits accruing to employees.  Indirect tax.

**TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION**

GROUP

SUB-GROUP

CLASS

TITLE/DESCRIPTION

**3****TAXES ON PROPERTY**

Covers taxes on the use or ownership of property, and taxes on property transfers.

**31****TAXES ON IMMOVABLE PROPERTY**

Covers taxes levied in respect of the use or ownership of immovable property.

The tax is calculated as a percentage of assessed property value, which may take into account the value of land and improvements, and is based on a notional rental income, estimated sale price or capitalized yield. Other characteristics of real property, such as size or location, can also be used to derive a rent or capital value.

These taxes may be levied on proprietors, tenants or both.

**311 LAND TAXES**

Covers taxes on the ownership of land based on the assessed value of the land.

Indirect tax.

**312 MUNICIPAL RATES**

Covers levies imposed by local government authorities on the assessed value of property, for the purpose of financing the provision of ordinary local services.

Excluded are amounts collected with municipal rates but identified as charges for direct supply of goods and services, eg water and sewerage rates, garbage charges.

Indirect tax.

**313 METROPOLITAN IMPROVEMENT RATES**

Covers levies on property owners intended specifically for financing the planning and development of land within the metropolitan region eg acquisition of land for the development of metropolitan parks, support of regional studies, financing open space improvements.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

## GROUP

## SUB-GROUP

## CLASS

## TITLE/DESCRIPTION

### 314 PROPERTY OWNERS' CONTRIBUTIONS TO FIRE BRIGADES

Covers levies on property owners that are raised to finance the operation of fire protection services.

Indirect tax.

### 319 TAXES ON IMMOVABLE PROPERTY NEC

Covers taxes, not elsewhere classified, on owners or users of immovable property. These taxes are usually collected to finance specific services, eg control of vermin and noxious weeds. Excluded are charges for direct supply of goods and services, eg water and sewerage rates.

Indirect tax.

### 32 ESTATE, INHERITANCE AND GIFT TAXES

Covers taxes levied on the transfer of property of deceased persons and on gifts.

These taxes are levied on the value of the transferred assets.

### 321 ESTATE DUTIES

Covers taxes on the net worth of a deceased estate. The property which the deceased persons had a general power of appointment exercised by their will is included in their estate. For purposes of assessing duty, the estate of the deceased person includes: real property in Australia and personal property both in and out of Australia, if domiciled in Australia at the time of death; and real and personal property in Australia if domiciled abroad at the time of death.

Direct tax.

### 322 PROBATE AND SUCCESSION DUTIES

Covers taxes levied on the recipients of bequests. The taxes are levied on the size of the property transferred and according to the recipient's relationship to the deceased.

Direct tax.

### 323 GIFT DUTIES

Covers taxes levied on gifts. A gift is defined as any disposition of property which is made, otherwise than by will, without adequate consideration in money

**TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION**

**GROUP**

**SUB-GROUP  
CLASS**

**TITLE/DESCRIPTION**

or money's worth. The donor and the beneficiary are jointly and severally liable to pay the tax which is based on the value of the gift.

Direct tax.

**33**

**TAXES ON FINANCIAL AND CAPITAL TRANSACTIONS**

Covers taxes on the issue, transfer, purchase and sale of securities; taxes on cheques; and taxes levied on specific legal transactions, such as validation of contracts and the sale of immovable property.

Excluded are taxes on use of goods and performance of activities (TFFC 5) and taxes on immovable property (TFFC 31).

**331 STAMP DUTIES ON FINANCIAL AND CAPITAL TRANSACTIONS**

Covers the revenue earned from stamps affixed to or franked on documents which evidence financial and capital transactions. Included are stamp duties on contracts, cheques, admission tickets and sales receipts.

Excluded are stamp duties on motor vehicle registration (TFFC 512), insurance (TFFC 45) and gambling (TFFC 44).

Indirect tax.

**332 FINANCIAL INSTITUTIONS TRANSACTIONS TAXES**

Covers taxes on debits or credits to accounts with financial institutions. Includes the Commonwealth tax on bank cheque account debits and the State government duties on credits to accounts held with financial institutions.

Excludes stamp duties on cheques.

Indirect tax.

**333 GOVERNMENT BORROWING GUARANTEE LEVIES**

Covers guarantee fees/charges levied on the borrowings of public authorities by government.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

## GROUP

## SUB-GROUP

## TITLE/DESCRIPTION

## CLASS

4

**TAXES ON PROVISION OF GOODS AND SERVICES**

Covers taxes levied on the production, sale, transfer, leasing or delivery of goods and rendering of services.

Excluded are taxes levied on the use of goods or on permission to use goods or to perform activities (TFFC 5).

41

**GENERAL TAXES ON PROVISION OF GOODS AND SERVICES**

Covers all taxes, other than those on international trade, levied on the production, leasing, transfer, sales or delivery of a wide range of goods, and on the rendering of services.

In Australia, currently, the only general tax is the sales tax.

**411 SALES TAX**

Sales tax is a single stage tax designed substantially to fall on sales by manufacturers and wholesalers to retailers. The sales tax applies to goods only and not to services. Secondhand goods that have been used in Australia are not ordinarily taxed but imported goods that have been used overseas are normally taxable in a similar fashion to new goods. Although termed a sales tax, the levy is not limited to sales only. Where goods have not already borne tax, it would, for example, fall on the leases of those goods or on the application of those goods to a taxpayer's own use. It may also be levied on importation of goods where they are not imported for sale by wholesalers eg where they are imported by retailers or consumers.

The tax is payable on what is termed a "sale value" which is equivalent to a fair wholesale price.

Indirect tax.

42

**EXCISES**

Covers taxes levied on a specified good, or range of goods, intended for domestic consumption other than taxes levied exclusively on the importation of goods (TFFC 431).



TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

## GROUP

## SUB-GROUP

## CLASS

## TITLE/DESCRIPTION

Excises may be imposed at any stage of production or distribution and the assessment for tax may take into account such factors as weight, strength, quantity or value of the goods.

Excises are not limited to those taxes collected under Excise Acts and include taxes on electricity, gas and agricultural production.

**421 EXCISES ON CRUDE OIL AND LPG**

Covers excises levied on the production of crude oil and naturally occurring LPG from Australian fields. The levy varies depending on volume and quality of the crude and the date the field came into production.

Indirect tax.

**422 EXCISES ON PETROLEUM PRODUCTS**

Covers excises levied on petroleum products. Includes duties collected under the Excise Act. Also includes the diesel fuel oil tax.

Indirect tax.

**423 EXCISES ON BEER AND POTABLE SPIRITS**

Covers Excise Act duties levied on beer and potable spirits.

Indirect tax.

**424 EXCISES ON TOBACCO PRODUCTS**

Covers Excise Act duties levied on tobacco products.

Indirect tax.

**425 EXCISE ACT DUTIES NEC AND REFUNDS OF EXCISE ACT DUTIES**

Covers Excise Act duties not elsewhere classified and all refunds under the Excise Act.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

GROUP  
SUB-GROUP  
CLASS

TITLE/DESCRIPTION

**426 AGRICULTURAL PRODUCTION TAXES**

Covers levies raised on specified agricultural products usually assessed by reference to weight or quantity. Liability may be assessed at any stage of processing or distribution. Agricultural production taxes include taxes levied on wool, dairy products, poultry, cattle, sheep, wheat and wine grapes.

Indirect tax.

**427 LEVIES ON STATUTORY CORPORATIONS**

Covers contributions which are required under legislation to be paid by specified statutory corporations to State governments. The taxes are a fixed proportion of the revenue earned by statutory corporations.

Excluded are taxes assessed on net profits and capital gains (see TFFC 12).

Indirect tax.

**43 TAXES ON INTERNATIONAL TRADE**

Covers taxes and stamp duties levied on specified imported or exported goods. Excluded are taxes collected on imports as part of a general tax on goods, and excises applicable to both imported and domestically produced goods.

**431 CUSTOMS DUTIES ON IMPORTS**

Covers taxes levied on specified goods (or ranges of goods) imported into Australia for home consumption. The various charges and exemptions which apply are based on country of origin, type of goods and value or quantity of goods.

Indirect tax.

**432 CUSTOMS DUTIES ON EXPORTS**

Covers taxes levied on specified goods exported from Australia.

The main item which attracts export duty is coal. The rates which apply vary with the type of coal and the method of extraction.

Excluded are agricultural produce export taxes (TFFC 433).

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

## GROUP

## SUB-GROUP

## TITLE/DESCRIPTION

## CLASS

**433 AGRICULTURAL PRODUCE EXPORT TAXES**

Covers taxes payable on specified agricultural produce exported from Australia. The rate is usually based on the quantity of products exported.

Indirect tax.

**44 TAXES ON GAMBLING**

Covers taxes levied on gambling and betting stakes. Includes taxes on lottery tickets, poker machines, casinos, racing and football pools. The taxes may be collected either from the gambler as a percentage of his stake or from entities providing the gambling service either as a licence fee or percentage of their gross income from gambling.

Excluded are taxes on individual gains from gambling.

**441 TAXES ON GOVERNMENT LOTTERIES**

Covers profits of lotteries, "lotto" games, etc organised by the government. Excludes revenue share of privately organised lotteries.

Indirect tax.

**442 TAXES ON PRIVATE LOTTERIES**

Covers stamp duty, licences and share of gross revenue of privately organised lotteries "lotto" games, football pools etc.

Indirect tax.

**443 POKER MACHINE TAXES**

Covers taxes and licences imposed on clubs for the operation of poker machines.

The licence fee may be assessed as a percentage of gross profits generated by the club's poker machines or as a fixed rate that is dependent on the number and classes of machines operated by the club.

These imposts are regarded as taxes, not fees from regulatory services, because of the substantial revenue they generate. A club may be granted a refund in proportion to its expenditure on community welfare.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

**444 CASINO TAXES**

Covers licence fees and taxes levied on the holders of casino licenses. Taxes and licence fees may be assessed as a proportion of gross profit or according to a fixed rate. The fees are deemed to be taxes, not fees from regulatory services, because of the substantial revenue they generate.

Indirect tax.

**445 RACE BETTING TAXES**

Covers taxes levied on all forms of racing and both on and off course betting. Includes stamp duty on betting instruments, bookmakers licences and registration fees, and taxes on gross revenue of bookmakers.

Indirect tax.

**449 TAXES ON GAMBLING NEC**

Covers taxes levied on forms of gambling other than football pool, racing, casino, poker machine or lottery taxes. Includes, for instance, revenue raised from the issue of bingo permits.

Indirect tax.

**45 TAXES ON INSURANCE**

Covers taxes levied specifically on insurance companies. Includes taxes levied on insurance premiums and contributions collected to finance services which reduce insurable risk.

**451 INSURANCE COMPANIES' CONTRIBUTIONS TO FIRE BRIGADES**

Covers levies imposed on insurance companies to finance fire-fighting authorities.

Indirect tax.

**452 THIRD PARTY INSURANCE TAXES**

Covers surcharges and stamp duties on third party insurance premiums.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

## TITLE/DESCRIPTION

**459 TAXES ON INSURANCE NEC**

Taxes on insurance not elsewhere classified.  
Includes such payments as stamp duties on insurance (other than third party insurance) and contributions of insurance companies to Workers Compensation Board Funds and Casual Firefighters Compensation Funds.

Indirect tax.

5

**TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES**

Covers taxes levied on the use of goods and taxes levied in respect of permission to perform activities.

Excluded are taxes levied on the value or quantity of the goods themselves (TFEC 4).

51

**MOTOR VEHICLE TAXES**

Covers taxes levied on the operation of motor vehicles whether paid by households or corporations. Excluded are taxes on third party insurance (TFEC 452).

**511 VEHICLE REGISTRATION FEES AND TAXES**

Covers motor vehicle registration, transfer, and number plate fees. These imposts are treated as taxes rather than regulatory fees because of the significant amount of revenue they generate.

Part direct tax, part indirect tax.

**512 STAMP DUTY ON VEHICLE REGISTRATION**

Covers stamp duties imposed on motor vehicle registration, transfer, and number plate fees.

Part direct tax, part indirect tax.

**513 DRIVERS' LICENCES**

Covers all licences to drive motorbikes, cars and trucks, bus drivers' and conductors' licences and learner drivers' permits.

Part direct tax, part indirect tax.

**514 ROAD TRANSPORT AND MAINTENANCE TAXES**

Covers taxes levied on the carriage of goods and passengers by road including taxes collected

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

specifically for road maintenance. These taxes are often assessed on the basis of weight of vehicle using the road.

Indirect tax.

**52 FRANCHISE TAXES**

Covers taxes levied in respect of the permission to sell certain goods. This includes the permission to sell gas, petrol, tobacco and liquor.

**521 GAS FRANCHISE TAXES**

Covers licence fees levied on gas suppliers. The fee is assessed by reference to the suppliers previous gross receipts of gas retailed to the public.

Indirect tax.

**522 PETROLEUM PRODUCTS FRANCHISE TAXES**

Covers licence fees paid by petroleum wholesalers and petroleum retailers to conduct their business.

The tax may be assessed on the value of petroleum products sold or as a lump sum payment.

Indirect tax.

**523 TOBACCO FRANCHISE TAXES**

Covers fees collected from wholesale tobacco merchants and retail tobacconists for licences that people in the business of tobacco wholesaling or retailing are required to hold.

The taxes are usually assessed on the basis of volume sold.

Indirect tax.

**524 LIQUOR FRANCHISE TAXES**

Covers fees collected for licences and permits to supply liquor. They are levied on hotelkeepers, wholesale and retail liquor merchants and clubs etc. Includes permits for the supply of liquor with meals.

These fees are regarded as taxes, not fees from regulatory services, because of the substantial revenue they generate.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

The fees are usually assessed on the basis of volume and alcoholic content of sales. Some States offer a rebate to encourage consumption of low alcohol liquor.

Indirect tax.

**53 OTHER TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES**

Covers taxes, other than franchise and motor vehicle taxes, levied on the use of goods or in respect of permission to use goods or perform activities. Included are permits to carry on a business which provides a service (eg broadcasting and television services), pollution taxes not based on the value of particular goods and taxes in respect of permission to perform an activity (eg departure tax).

**531 BROADCASTING LISTENERS' AND TELEVISION VIEWERS' LICENCES**

Covers taxes levied on radio and television owners for the permission to use their radios and TVs.

Originally introduced to help finance government controlled broadcasting services, the levies were discontinued in 1974.

Part direct tax, part indirect tax.

**532 BROADCASTING STATION LICENCES**

Covers fees for licences for commercial radio stations to transmit their service.

The licence fees are classified as taxes (not fees from regulatory services) because of the substantial revenue they raise. The tax is assessed on gross earnings.

Indirect tax.

**533 TELEVISION STATION LICENCES**

Covers fees for licences for commercial television stations to transmit their service.

The licence fees are classified as taxes (not fees from regulatory services) because of the substantial revenue they raise. The tax is assessed on gross earnings.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

GROUP  
SUB-GROUP  
CLASS

TITLE/DESCRIPTION

**534 DEPARTURE TAX**

Covers the levy imposed on all people leaving Australia.

The 50% indirect component consists of the estimated tax collected from Australian residents going abroad for business purposes.

Part direct tax, part indirect tax.

**539 OTHER TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES NEC**

Covers other levies on the use of goods or performance of activities, eg entertainment taxes.

Indirect tax.

9

**FEES AND FINES**

Covers fees from regulatory services and fines.

Fees from regulatory services are levies which are not designed primarily to raise general revenue. Fees are levies associated with the granting of a permit or privilege, or regulation of activities.

Fines are civil and criminal penalties imposed on law breakers other than penalties imposed by tax authorities.

91

**FEES GENERALLY PAID BY PRODUCERS**

Covers fees from regulatory services which are usually paid by producers and charged to the costs of production as a business expense.

**911 BUILDING FEES**

Covers permits or licences issued for the purpose of regulating building activities.

Indirect fee.

**912 AVIATION EN ROUTE CHARGES**

Refers to government charges for the manning and operation of airways facilities (obstruction lighting, surveillance radar) and flight services (advice and information required for the safe and efficient conduct of flights).

Indirect fee.



TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

GROUP		
SUB-GROUP		TITLE/DESCRIPTION
CLASS		
<b>913</b>	<b>EXPORT INSPECTION CHARGES</b>	
		Refers to government charges for the inspection of certain export commodities (eg export inspection of grain, wool, fish, meat and livestock).
		Indirect fee.
<b>919</b>	<b>FEES GENERALLY PAID BY PRODUCERS NEC</b>	
		Covers fees generally paid by producers not classified elsewhere in TFFC 91. Includes factory and shop registration, occupational licences, professional fishing fees, farm registration, motor vehicle inspection station licences, entertainment permits and fees, transport of dangerous goods fees, etc.
		Indirect fee.
<b>92</b>	<b>FEES GENERALLY PAID BY HOUSEHOLDS</b>	
		Covers fees from regulatory services which are generally paid by households. Fees in this category are not paid in pursuance of production and hence are not charged as a business expense by the payer.
<b>921</b>	<b>DOG REGISTRATION</b>	
		Covers registration and licensing of dogs and impounding fees.
		Direct fee.
<b>922</b>	<b>TERTIARY EDUCATION CHARGES</b>	
		Refers to government charges for tertiary education. Includes fees paid by households under the Higher Education Charges Scheme (HECS).
		Direct fee.
<b>929</b>	<b>FEES GENERALLY PAID BY HOUSEHOLDS NEC</b>	
		Covers fees, not classified elsewhere, which are generally paid by households. Includes passport fees, sporting fishing licences, hunting permits, etc.
		Direct fee.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS: DETAILED DESCRIPTION

GROUP	TITLE/DESCRIPTION
SUB-GROUP	
CLASS	
<b>93</b>	<b>FEES PAID BY BOTH PRODUCERS AND HOUSEHOLDS</b>
<b>930</b>	Covers fees from regulatory services which are commonly paid by both producers and households. Includes fire arm licences, quarantine fees, boat registration, etc.  Part direct fee, part indirect fee.
<b>94</b>	<b>FINES</b>
	Fines are monetary penalties (both civil and criminal) imposed on law breakers other than penalties imposed by tax authorities.
<b>941</b>	<b>PARKING FINES</b>
	Covers penalties for illegal parking of motor vehicles. Excludes parking fees as these are classified as charges for services.  Direct fine.
<b>949</b>	<b>FINES NEC</b>
	Covers fines not classified elsewhere. Includes electoral fines, court fines, library fines, civil aviation fines, bankruptcy fines etc.  Part direct fines, part indirect fines.

**GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE  
STATISTICS**

## MAJOR GROUPS

- |    |  |
|----|--|
| 01 | General public services  |
| 02 | Defence  |
| 03 | Public order and safety  |
| 04 | Education  |
| 05 | Health   |
| 06 | Social security and welfare  |
| 07 | Housing and community amenities  |
| 08 | Recreation and culture   |
| 09 | Fuel and energy  |
| 10 | Agriculture, forestry, fishing and hunting   |
| 11 | Mining and mineral resources, other than fuels;<br>manufacturing; and construction |
| 12 | Transport and communications   |
| 13 | Other economic affairs   |
| 14 | Other purposes   |

**MAJOR GROUP 01 - GENERAL PUBLIC SERVICES**

Group	Subgroup	
011		Legislative and executive affairs
	0111	Legislative affairs
	0112	Executive affairs
012		Financial and fiscal affairs
	0120	Financial and fiscal affairs
013		External affairs
	0130	External affairs
014		Foreign economic aid
	0141	Economic aid to developing countries
	0142	Economic aid through international organisations
015		General research
	0150	General research
016		General services
	0161	General economic, social and statistical services
	0169	Other general services
017		Government superannuation benefits
	0171	Defence forces superannuation benefits
	0179	Other government superannuation benefits

**MAJOR GROUP 02 - DEFENCE**

Group	Subgroup	
021		Military and civil defence affairs
	0210	Military and civil defence affairs
022		Foreign military aid
	0220	Foreign military aid
023		Defence research
	0230	Defence research

**MAJOR GROUP 03 - PUBLIC ORDER AND SAFETY****Group****Subgroup**

031		Police and fire protection services
	0311	Police services
	0312	Fire protection services
032		Law courts and legal services
	0320	Law courts and legal services
033		Prisons and corrective services
	0330	Prisons and corrective services
039		Other public order and safety
	0391	Control of domestic animals and livestock
	0399	Other public order and safety nec

**MAJOR GROUP 04 - EDUCATION****Group****Subgroup**

041		Primary and secondary education
	0411	Primary education
	0412	Secondary education
	0419	Primary and secondary education nec
042		Tertiary education
	0421	University education
	0422	Other higher education
	0423	Technical and further education
	0429	Tertiary education nec
043		Preschool education and education not definable by level
	0431	Preschool education
	0432	Special education
	0439	Other education not definable by level
044		Transportation of students
	0440	Transportation of students
049		Education nec
	0490	Education nec

**MAJOR GROUP 05 - HEALTH****Group****Subgroup**

- |      |  |
|------|--|
| 051  | Hospital and other institutional services and benefits   |
| 0511 | General hospitals  |
| 0512 | Repatriation hospitals                                   |
| 0513 | Mental health institutions                               |
| 0514 | Nursing homes  |
| 0518 | Hospital and other institutional services nec            |
| 0519 | Hospital benefits  |
| 052  | Clinic and other non-institutional services and benefits |
| 0521 | Medical clinics and practitioners                        |
| 0522 | Dental clinics and practitioners                         |
| 0523 | Maternal and infant health                               |
| 0524 | Ambulance services                                       |
| 0528 | Clinic and other non-institutional services nec          |
| 0529 | Medical benefits   |
| 053  | Public health  |
| 0531 | School health services                                   |
| 0539 | Public health nec  |
| 054  | Pharmaceuticals, medical aids and appliances             |
| 0541 | Pharmaceuticals  |
| 0542 | Medical aids and appliances                              |
| 055  | Health research  |
| 0550 | Health research  |
| 059  | Health nec   |
| 0590 | Health nec   |

**MAJOR GROUP 06 - SOCIAL SECURITY AND WELFARE****Group****Subgroup**

- |      |  |
|------|--|
| 061  | Social security  |
| 0611 | Sickness benefits                                      |
| 0612 | Benefits to ex-servicemen and their dependants         |
| 0613 | Invalid and other permanent disablement benefits       |
| 0614 | Old age benefits                                       |
| 0615 | Widows, deserted wives, divorcees and orphans benefits |
| 0616 | Unemployment benefits                                  |
| 0617 | Family and child benefits                              |
| 0618 | Sole parents benefits                                  |
| 0619 | Social security nec                                    |
| 062  | Welfare services                                       |
| 0621 | Family and child welfare                               |
| 0622 | Aged and handicapped welfare                           |
| 0629 | Welfare services nec                                   |
| 069  | Social security and welfare nec                        |
| 0690 | Social security and welfare nec                        |

**MAJOR GROUP 07 - HOUSING AND COMMUNITY AMENITIES****Group****Subgroup**

- |     |      |  |
|-----|------|--|
| 071 |      | Housing and community development            |
|     | 0711 | Housing                                      |
|     | 0712 | Community development                        |
| 072 |      | Water supply                                 |
|     | 0720 | Water supply                                 |
| 073 |      | Sanitation and protection of the environment |
|     | 0731 | Household garbage                            |
|     | 0732 | Other sanitation                             |
|     | 0733 | Sewerage                                     |
|     | 0734 | Urban stormwater drainage                    |
|     | 0739 | Protection of the environment nec            |
| 079 |      | Other community amenities                    |
|     | 0791 | Street lighting                              |
|     | 0799 | Other community amenities nec                |

**MAJOR GROUP 08 - RECREATION AND CULTURE****Group****Subgroup**

- |     |      |  |
|-----|------|--|
| 081 |      | Recreational facilities and services     |
|     | 0811 | Public halls and civic centres           |
|     | 0812 | Swimming pools and beaches               |
|     | 0813 | National parks and wildlife              |
|     | 0819 | Recreational facilities and services nec |
| 082 |      | Cultural facilities and services         |
|     | 0821 | Libraries                                |
|     | 0822 | Creative and performing arts             |
|     | 0823 | Museums                                  |
|     | 0824 | Art galleries                            |
|     | 0829 | Cultural facilities and services nec     |
| 083 |      | Broadcasting and film production         |
|     | 0830 | Broadcasting and film production         |
| 089 |      | Recreation and culture nec               |
|     | 0890 | Recreation and culture nec               |

**MAJOR GROUP 09 - FUEL AND ENERGY**

Group	Subgroup	
091		Fuel affairs and services
	0911	Coal
	0912	Petroleum
	0913	Gas
	0914	Nuclear affairs
	0919	Fuel affairs and services nec
092		Electricity and other energy
	0921	Electricity
	0929	Other energy
099		Fuel and energy nec
	0990	Fuel and energy nec

**MAJOR GROUP 10 - AGRICULTURE, FORESTRY, FISHING AND HUNTING**

Group	Subgroup	
101		Agriculture
	1011	Agricultural land management
	1012	Agricultural water resources management
	1013	Agricultural support schemes
	1014	Agricultural research and extension services
	1019	Agriculture nec
102		Forestry, fishing and hunting
	1021	Forestry
	1022	Fishing and hunting

**MAJOR GROUP 11 - MINING AND MINERAL RESOURCES, OTHER THAN FUELS; MANUFACTURING; AND CONSTRUCTION**

Group	Subgroup	
111		Mining and mineral resources, other than fuels
	1110	Mining and mineral resources, other than fuels
112		Manufacturing
	1120	Manufacturing
113		Construction
	1130	Construction



**MAJOR GROUP 12 - TRANSPORT AND COMMUNICATION**

<b>Group</b>	<b>Subgroup</b>	
121		Road transport
	1211	Road construction
	1212	Road maintenance
	1213	Parking
	1219	Road transport nec
122		Water transport
	1220	Water transport
123		Rail transport
	1230	Rail transport
124		Air transport
	1240	Air transport
125		Pipelines
	1250	Pipelines
128		Other transport
	1281	Multi-mode urban transit systems
	1289	Other transport nec
129		Communications
	1290	Communications

**MAJOR GROUP 13 - OTHER ECONOMIC AFFAIRS**

<b>Group</b>	<b>Subgroup</b>	
131		Storage, saleyards and markets
	1311	Storage
	1312	Saleyards and markets
132		Tourism and area promotion
	1320	Tourism and area promotion
133		Labour and employment affairs
	1330	Labour and employment affairs
139		Other economic affairs nec
	1390	Other economic affairs nec

## MAJOR GROUP 14 - OTHER PURPOSES

Group	Subgroup	
141	1410	Public debt transactions Public debt transactions
142	1420	General purpose inter-government transactions General purpose inter-government transactions
143	1430	Natural disaster relief Natural disaster relief
149	1490	Other purposes nec Other purposes nec

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

## 01 GENERAL PUBLIC SERVICES

## 011 LEGISLATIVE AND EXECUTIVE AFFAIRS

## 0111 LEGISLATIVE AFFAIRS

Outlays on administration, support, regulation, research, operation etc of legislative bodies of all levels of government.

Includes outlays on: parliaments and councils; governor-general, governors and mayoral offices; conduct of elections and maintenance of registers of voters; legislative drafting offices; libraries and other reference services that serve the legislative bodies; and permanent and ad hoc commissions and committees created by, or acting on behalf of, the legislature.

Excludes ministerial departments, local government offices and inter-departmental committees classified to 0112 if not concerned with a specific function or elsewhere in the classification if concerned with a specific function.

## 0112 EXECUTIVE AFFAIRS

Outlays on administration, support, regulation, research, operation etc of executive bodies of all levels of government not concerned with a specific function.

Includes ministerial departments, local government offices and inter-departmental committees not concerned with a specific function, such as certain outlays of the departments of the prime minister and premiers.

Excludes ministerial departments, local government offices and inter-departmental committees concerned with a specific function.

## 012 FINANCIAL AND FISCAL AFFAIRS

## 0120 FINANCIAL AND FISCAL AFFAIRS

Outlays on administration, research, support, operation etc of financial and fiscal affairs and services.

Includes outlays on: the collection of taxes, including customs duties, and management of public funds and public debt; departmental monitoring and control of monetary and fiscal policy; and formulation, review etc of government budgets.

Excludes outlays on collection of licences, fees and fines which are associated with a specific function and under writing and floating of government loans and

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
CLASS		

interest payments classified to 1410.

**013 EXTERNAL AFFAIRS**

**0130 EXTERNAL AFFAIRS**

Outlays on administration, research, support, operation etc of departments concerned with foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations.

Includes information and cultural activities intended for distribution overseas, contributions to meet operating expenses of international organisations, support for research into foreign policy and issuing of passports and visas.

Excludes military aid to foreign countries and military units stationed abroad classified to 0220; overseas economic aid classified to 014; production of cultural material intended for overseas broadcasting classified to 0830; and foreign trade offices, international financial affairs and other foreign commercial or technical affairs classified to 1390.

Also excludes administration of Indian Ocean and Pacific Ocean Territories classified to 0169.

**014 FOREIGN ECONOMIC AID**

**0141 ECONOMIC AID TO DEVELOPING COUNTRIES**

Outlays on administration, support, research, promotion etc of offices and other units administering non-military aid to developing countries.

Includes grants, advances, technical assistance and training programs for foreign nationals.

Excludes military aid classified to 0220 and contributions to economic development funds administered by international or regional organisations classified to 0142.

**0142 ECONOMIC AID THROUGH INTERNATIONAL ORGANISATIONS**

Outlays on administration, support, research, promotion etc of foreign economic aid through international organisations.

Includes contributions in cash or in kind to economic development funds administered by international, regional or other multinational organisations.

Excludes contributions for meeting operating expenses of international organisations classified to 0130; aid to

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

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GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

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international peace-keeping operations classified to 0220; and economic aid not distributed through international organisations classified to 0141.

**015            GENERAL RESEARCH**

**0150   GENERAL RESEARCH**

Outlays on administration, support, operation etc of research directed towards the increase in scientific knowledge or discovery of new fields of investigation, not connected with a specific function.

Includes both multi-disciplinary research, such as oceanography, and single discipline research.

Excludes applied research which is undertaken with a specific purpose in mind, for example, applied research into plant diseases or other destructive agents classified to 1014.

**016            GENERAL SERVICES**

**0161   GENERAL ECONOMIC, SOCIAL AND STATISTICAL SERVICES**

Outlays on administration, operation etc of overall economic and social planning and statistical services not connected with a specific function.

Includes offices, bureaux, or program units which formulate, coordinate and frequently monitor the implementation of overall economic and social policies programs.

Excludes ad hoc and permanent committees or advisors created by or acting on behalf of the chief executive or legislature classified to 011.

**0169   OTHER GENERAL SERVICES**

Outlays on administration, operation, support etc of general services not connected with specific functions.

Includes development and implementation of general personnel policies and procedures; centralised supply and purchasing services; repairs and maintenance; central motor pools; and maintenance of government archives not connected with libraries.

Also includes administration of Indian Ocean and Pacific Ocean Territories and of non-self governing territories where outlays are not elsewhere classified.

Excludes outlays on personnel and other general services connected with a specific function.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP CLASS	TITLE/DESCRIPTION
017		<b>GOVERNMENT SUPERANNUATION BENEFITS</b>
0171		<b>DEFENCE FORCES SUPERANNUATION BENEFITS</b>
		Outlays on administration etc of retirement and pension plans for military personnel and their survivors under contributory or non-contributory schemes whether or not funded.
		Includes payments under the Defence Forces Retirement and Death Benefits Scheme.
		Excludes pensions and other benefits paid to ex-servicemen to compensate for invalidity and other permanent disablement resulting from service in the defence forces, and to war widows and war orphans classified to 0612.
		Also excludes old age pensions, disability benefits etc paid through the general social security system to ex-military personnel, classified to appropriate 061 subgroups.
0179		<b>OTHER GOVERNMENT SUPERANNUATION BENEFITS</b>
		Outlays on administration etc of retirement and pension plans for government employees other than military personnel and their survivors under contributory or non-contributory schemes whether or not funded.
		Includes payments under Commonwealth, State and Local government superannuation schemes.
		Excludes old age pensions, disability benefits etc paid through the general social security system to ex-military personnel, classified to appropriate 061 subgroups.
02		<b>DEFENCE</b>
021		<b>MILITARY AND CIVIL DEFENCE AFFAIRS</b>
0210		<b>MILITARY AND CIVIL DEFENCE AFFAIRS</b>
		Outlays on administration, supervision and operation of military and civil defence affairs.
		Military defence affairs include outlays on land, sea, air and reservist combat personnel; engineering, transport, communications, intelligence, training and recruitment and other non-combat personnel and associated services; provision of equipment, structures and supplies; base hospitals and military schools and colleges; and dissemination of information. Excludes outlays on pension schemes for military personnel classified to 0171; and food, materials, equipment etc

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

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GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

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used for emergency peace-time disasters classified to 0629 or 1430.

Civil defence affairs include outlays on civil defence personnel and acquiring materials and equipment, except outlays on food, materials, equipment etc used for emergency peace-time disasters classified to 0629 or 1430.

**022            FOREIGN MILITARY AID**

**0220 FOREIGN MILITARY AID**

Outlays on administration, supervision and operation of military aid programs.

Includes military aid missions accredited to foreign governments or attached to international military organisations, military aid grants and advances and contributions to international peace-keeping forces including assignment of manpower.

**023            DEFENCE RESEARCH**

**0230 DEFENCE RESEARCH**

Outlays on administration and support of research and experimental development related to the armed forces and civil defence.

Includes development of new and improved equipment, improvements in tactics and strategies and other research and development related to defence.

**03            PUBLIC ORDER AND SAFETY**

**031            POLICE AND FIRE PROTECTION SERVICES**

**0311 POLICE SERVICES**

Outlays on administration, supervision, support, operation etc of police services.

Includes all activities concerned with the prevention of illegal activities and apprehension of criminals, traffic control by police, alien registration and internal security forces.

Also includes outlays on police colleges, police training and police laboratories.

**0312 FIRE PROTECTION SERVICES**

Outlays on administration, promotion, support, operation etc of fire protection services.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

## SUB-GROUP

## CLASS

## TITLE/DESCRIPTION

Includes contributions to volunteer fire brigades, operations of fire brigade boards and roadside clearing operations.

Excludes forest fire protection services classified to 1021.

## 032

## LAW COURTS AND LEGAL SERVICES

## 0320 LAW COURTS AND LEGAL SERVICES

Outlays on administration, support, operation, review etc of law courts and the judicial system and legal aid programs.

Includes outlays on legal representation and advice on behalf of the government and others, costs of crown prosecutions, trusteeship services and law reform. Also includes outlays related to registration of legal titles to property and the registration of births, deaths and marriages.

Excludes outlays associated with industrial law classified to 1330, prisons and corrective services classified to 0330 and tribunals and appeals boards that can be classified to specific purpose categories.

## 033

## PRISONS AND CORRECTIVE SERVICES

## 0330 PRISONS AND CORRECTIVE SERVICES

Outlays on administration, support, operation etc of prisons and other places of secure detention for convicted persons, alleged offenders, child offenders and children on remand for alleged offences and of non-institutional corrective services.

Includes prisons, prison farms, youth training centres, remand centres, juvenile corrective institutions and asylums primarily for the criminally insane.

Also includes community-based correction activities, where the offender or alleged offender is at large in the community but is required to adhere to certain conditions or to perform community service or attend rehabilitation sessions, such as parole and probation services, community service orders and attendance centres.

Excludes residential child care institutions that are not places of secure detention, such as juvenile hostels, family group homes, campus homes etc, classified to 0621.



GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

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GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

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**039            OTHER PUBLIC ORDER AND SAFETY**

**0391 CONTROL OF DOMESTIC ANIMALS AND LIVESTOCK**

Outlays on administration, promotion, support, operation etc of programs relating to the control of animals.

Includes dog registration, pounds, control of stray cattle and associated veterinary costs.

**0399 OTHER PUBLIC ORDER AND SAFETY NEC**

Outlays on administration, promotion, support, operation etc of public order and safety affairs and services that cannot be assigned to one of the preceding subgroups in major group 03.

Includes outlays on: beach inspectors, life saving and beach patrols; maintenance of state emergency services, such as through local government contributions, and their operations that cannot be allocated to disaster relief classified to 0629 or 1430; control of explosives; human rights organisations; and community relations.

Excludes outlays on road safety classified to 1219.

**04            EDUCATION**

**041           PRIMARY AND SECONDARY EDUCATION**

**0411 PRIMARY EDUCATION**

Outlays on administration, inspection, support, operation etc of educational programs that provide a sound knowledge of reading, writing and simple mathematics and an elementary knowledge of other subjects for children from ages 5 to 7 until ages 10 to 12.

Excludes transportation services to primary students classified to 0440 and school medical and dental programs classified to 0531.

**0412 SECONDARY EDUCATION**

Outlays on administration, inspection, support, operation etc of educational programs that extend primary programs on a more subject-oriented pattern for a period of 4 to 6 years. Some vocational and technical training may occur particularly in the final years.

Includes out-of-school secondary education courses for adults and young people other than those offered by colleges of technical and further education.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

Excludes transportation services to secondary students classified to 0440 and school medical and dental programs classified to 0531.

**0419 PRIMARY AND SECONDARY EDUCATION NEC**

Outlays on administration, inspection, support, operation etc of primary and secondary educational programs that cannot be assigned to one of the preceding two subgroups.

Excludes transportation services to students classified to 0440 and school medical and dental programs classified to 0531.

**042 TERTIARY EDUCATION**

**0421 UNIVERSITY EDUCATION**

Outlays on administration, inspection, support, operation etc of educational programs leading to a university first degree, post-graduate degree or other higher qualifications. Entry generally requires matriculation at secondary level or equivalent.

Excludes transportation services to university students classified to 0440.

**0422 OTHER HIGHER EDUCATION**

Outlays on administration, inspection, support, operation etc of educational programs leading to an associate diploma or higher level qualification, other than those offered by universities, and non-degree courses offered by colleges of advanced education. Entry generally requires matriculation at secondary level or equivalent.

Excludes transportation services to other higher education students classified to 0440.

**0423 TECHNICAL AND FURTHER EDUCATION**

Outlays on: administration, inspection, support, operation etc of educational programs in music, fine arts and design; courses designed to meet specific requirements of industry and commerce; and non-vocational courses offered by colleges of technical and further education. The courses do not normally lead to an associate diploma or higher level qualification. Entry may not require matriculation at secondary level or equivalent.

Excludes transportation services to technical and further education students classified to 0440.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

**0429 TERTIARY EDUCATION NEC**

Outlays on administration, inspection, support, operation etc of educational programs provided by tertiary institutions nec which normally require completion of high school or equivalent as a minimum standard of entry.

Excludes outlays on courses which are essentially non-vocational and associated with leisure time activities classified to 0439 or 0423.

Also excludes transportation services to students classified to 0440.

**043        PRESCHOOL EDUCATION AND EDUCATION NOT DEFINABLE BY LEVEL**

**0431 PRESCHOOL EDUCATION**

Outlays on administration, inspection, support, operation etc of preschool education programs for children up to 5 years of age delivered in a school-type environment designed to bridge the gap between home and school atmosphere. Includes preschools and kindergartens.

Excludes playcentres, creches, day care centres etc (where the main function is not to prepare children for subsequent schooling but rather to provide services to assist working mothers, one parent families and other families in need) classified to 0621; and welfare payments to preschools classified to 0621.

**0432 SPECIAL EDUCATION**

Outlays on administration, inspection, support, operation etc of special education programs.

Includes education of blind, deaf and mute children, and children with other forms of physical handicap; slow learners; children with social or emotional problems; children in custody or on remand; and children in hospital.

Excludes transportation services to students classified to 0440.

**0439 OTHER EDUCATION NOT DEFINABLE BY LEVEL**

Outlays on administration, inspection, support, operation etc of educational programs which are not definable by level.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

Includes adult education courses which are essentially non-vocational and associated with leisure-time activities, other than those offered by colleges of technical and further education; migrant education programs; and other educational programs not definable by education level.

Excludes outlays on special education classified to 0432.

**044 TRANSPORTATION OF STUDENTS**

**0440 TRANSPORTATION OF STUDENTS**

Outlays on administration, inspection, support etc of transportation services to students.

Includes outlays on contract bus services and conveyance allowances to parent. Also includes reimbursement of public trading enterprises and private sector bus operators for concessional fares offered to students.

**049 EDUCATION NEC**

**0490 EDUCATION NEC**

Outlays on education affairs and services that cannot be assigned to one of the four preceding groups of 04.

**05 HEALTH**

**051 HOSPITAL AND OTHER INSTITUTIONAL SERVICES AND BENEFITS**

**0511 GENERAL HOSPITALS**

Outlays on administration, inspection, support, operation etc of hospitals that provide general medical care and treatment, and which do not specialise in the treatment of a particular condition, disease or class of patient.

Includes outlays on construction of hospitals, equipment and supplies, staff accommodation and amenities and outpatient department services.

**0512 REPATRIATION HOSPITALS**

Outlays on administration, inspection, support, operation etc of repatriation hospitals. These institutions generally specialise in the care and treatment, of both war caused and other disabilities, provided to current and former members of the armed forces and certain dependants, as well as providing medical services to community patients.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP CLASS	TITLE/DESCRIPTION
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Includes outlays on construction of hospitals, equipment and supplies, staff accommodation and amenities and outpatient department services.

**0513 MENTAL HEALTH INSTITUTIONS**

Outlays on administration, inspection, support, operation etc of institutions mainly concerned with the treatment of psychiatric disorders.

Includes outlays on construction of institutions, equipment and supplies, and staff accommodation and amenities.

Excludes institutions mainly providing living quarters and day care centres specifically designed and equipped for use by the mentally handicapped classified to 0622.

**0514 NURSING HOMES**

Outlays on administration, inspection, support, operations etc of institutions mainly specialising in provision of nursing care for the aged and infirm, and nursing home benefits.

Includes outlays on construction of homes, equipment and supplies, and staff accommodation and amenities.

**0518 HOSPITAL AND OTHER INSTITUTIONAL SERVICES NEC**

Outlays on administration, inspection, support, operation etc of hospitals and other institutions nec.

Includes institutions that specialise in the treatment of a particular condition, disease or class of patient, for example, orthopaedic hospitals, convalescent homes, hospitals for the dying, infectious diseases hospitals, womens hospitals and childrens and maternity hospitals; hospital commissions; nursing schools associated with hospitals; and nurses registration boards.

Also includes outlays on construction of hospitals and other institutions, equipment and supplies, staff accommodation and amenities and outpatient department services.

**0519 HOSPITAL BENEFITS**

Outlays on administration, inspection, support etc of hospital benefits schemes designed to cover all or part of the costs of hospitalisation. Excludes nursing home benefits classified to 0514.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
052		<b>CLINIC AND OTHER NON-INSTITUTIONAL SERVICES AND BENEFITS</b>
0521		<b>MEDICAL CLINICS AND PRACTITIONERS</b>
		Outlays on administration, inspection, support, operation etc of clinics and practitioners providing medical care of a general or specialised nature. Practitioners treat patients in their consulting rooms or in non-medical establishments or visit patients at home.
		Includes outlays on community health centres with a medical practitioner.
		Also includes outlays on construction of medical clinics, equipment and supplies.
		Excludes outlays on hospital outpatient department services classified to 051.
0522		<b>DENTAL CLINICS AND PRACTITIONERS</b>
		Outlays on administration, inspection, support, operation etc of dental clinics, dental practitioners, oral hygienists or dental auxiliaries providing dental care of a general or specialised nature. Practitioners, oral hygienists or dental auxiliaries treat patients in their consulting rooms or in non-medical establishments.
		Includes outlays on construction of dental clinics, equipment and supplies.
		Excludes outlays on hospital outpatient department services classified to 051.
0523		<b>MATERNAL AND INFANT HEALTH</b>
		Outlays on administration, inspection, support, operation etc of centres concerned with provision of pre-natal and post-natal care and counselling to mothers and their children including mothercraft nursing services. Services are supervised and frequently delivered by staff of lower qualification than medical practitioners such as nurses.
0524		<b>AMBULANCE SERVICES</b>
		Outlays on: administration, inspection, support, operation etc of first aid paramedical treatment; conveyance of the sick, injured and infirm to and from treatment centres; and payments to assist in meeting travel costs etc of patients using health services.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

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GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

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**0528 CLINIC AND OTHER NON-INSTITUTIONAL SERVICES NEC**

Outlays on administration, inspection, support, operation etc of clinics, laboratories and paramedical personnel providing outpatient care and treatment, that cannot be assigned to one of the other subgroups of 052.

Includes outlays on: community health centres without a medical practitioner; chiropodists, chiropractors, home nursing and domiciliary care personnel; non-institutional pathology and analytical laboratories; and domiciliary care benefits.

Also includes outlays on construction of clinics etc nec, equipment and supplies.

Excludes outlays on hospital outpatient department services classified to 051.

**0529 MEDICAL BENEFITS**

Outlays on administration, inspection, support etc of medical benefits schemes designed to cover all or part of the cost of medical treatment.

**053        PUBLIC HEALTH**

**0531 SCHOOL HEALTH SERVICES**

Outlays on administration, inspection, support, operation etc of school medical and dental services. These services are usually delivered at the school by special teams not connected with a hospital, clinic or practitioner.

**0539 PUBLIC HEALTH NEC**

Outlays on administration, inspection, support, operation etc of programs concerned with community health goals.

Includes prevention services, such as immunisation and inoculation; disease detection services, such as for venereal disease and tuberculosis; services delivered by special teams not connected with an institution or clinic in non-medical settings, such as the National Trachoma and Eye Health Program; and services provided to particular community groups, such as Aborigines.

Also includes anti-drug and anti-smoking advertising campaigns; alcohol and other drug rehabilitation programs predominantly involving medical care and treatment; family planning services; occupational health

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

## SUB-GROUP

## TITLE/DESCRIPTION

## CLASS

services; nutrition services; regulation of food standards; epidemiology, the study of distribution of disease and factors responsible for that distribution; and dissemination of information to increase public awareness of disease symptoms and health hazards.

Excludes public health services not associated with a community health goal. such as community health centres, classified to other subgroups of 05.

Also excludes medical laboratories not associated with community health goals such as pathology, classified to the appropriate subgroup of 051 if institution based or otherwise to 0528; blood banks classified to 0511; medical clinic services not associated with a community health goal classified to the appropriate subgroup of 052; and alcohol and other drug rehabilitation programs predominantly involving welfare services classified to 0629.

**054 PHARMACEUTICALS, MEDICAL AIDS AND APPLIANCES**

**0541 PHARMACEUTICALS**

Outlays on administration, inspection, support, operation etc of pharmaceutical programs.

Includes outlays on the Pharmaceutical Benefits Scheme and on the provision of pharmaceuticals such as serums.

Excludes outlays associated with the consumption of pharmaceuticals by patients of an institution or other health facility if obtained through that institution or facility.

**0542 MEDICAL AIDS AND APPLIANCES**

Outlays on administration, inspection, support, operation etc of medical aids and appliances programs.

Includes outlays on the purchase and provision, free of charge, of medical aids and appliances such as wheel chairs, hearing aids and artificial limbs.

Excludes outlays associated with the use of medical aids and appliances by patients of an institution or other health facility if obtained through that institution or facility.



GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	
SUB-GROUP	TITLE/DESCRIPTION
CLASS	
<b>055</b>	<b>HEALTH RESEARCH</b>
<b>0550</b>	<b>HEALTH RESEARCH</b>
	Outlays on administration, promotion, support etc of applied research and experimental development related to the nature, prevention, diagnosis, treatment and incidence of disease and other health problems including mental disorders; and research into health services, nutritional problems, pharmacology etc.
<b>059</b>	<b>HEALTH NEC</b>
<b>0590</b>	<b>HEALTH NEC</b>
	Outlays on administration, support, operation etc of health affairs and services that cannot be assigned to one of the preceding subgroups in major group 05.
<b>06</b>	<b>SOCIAL SECURITY AND WELFARE</b>
<b>061</b>	<b>SOCIAL SECURITY</b>
<b>0611</b>	<b>SICKNESS BENEFITS</b>
	Pensions and other benefits paid to persons who are sick and thereby suffer loss of income due to work incapacity.
	Includes Sickness Benefits and miners phthisis compensation.
	Excludes Special Benefits classified to 0619; workers compensation payments classified to purpose; and payments for health services classified to the appropriate subgroup of major group 05.
<b>0612</b>	<b>BENEFITS TO EX-SERVICEMEN AND THEIR DEPENDANTS</b>
	Pensions and other benefits paid to ex-servicemen to compensate for invalidity and other permanent disablement resulting from service in the defence forces, and to war widows and war orphans.
	Includes ex-servicemen disability pensions and allowances and service pensions.
	Excludes pensions from Defence Forces Retirement and Death Benefits scheme classified to 0171; old age pensions, disability benefits etc paid through the general social security system to ex-military personnel, classified to other 061 subgroups; and payments for medical services classified to the appropriate subgroup of major group 05.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

**0613 INVALID AND OTHER PERMANENT DISABLEMENT BENEFITS**

Invalid pensions and other benefits paid to compensate for the permanent loss of income due to full or partial disablement.

Includes payments to chronically ill, disabled and handicapped persons.

Excludes repatriation and other disablement benefits payable only to ex-servicemen classified to 0612 and payments for medical services classified to the appropriate subgroup of major group 05.

**0614 OLD AGE BENEFITS**

Payments of old age pensions. Excludes pensions payable only to ex-servicemen and their dependants classified to 0612 and payments for medical services classified to the appropriate subgroup of major group 05.

**0615 WIDOWS, DESERTED WIVES, DIVORCEES AND ORPHANS BENEFITS**

Pensions and other benefits paid to widows, deserted wives and divorcees that are not made on the grounds of the need to support a dependent child. Pensions and other benefits paid where both parents of a child are deceased or if the whereabouts of a sole surviving parent is unknown.

Includes Class B and C widows pensions and orphans pensions.

Excludes war widows and war orphans pensions classified to 0612; and Class A widows pension and supporting parent benefits, the payments of which are made on the grounds of the need to support a dependent child, classified to 0618.

**0616 UNEMPLOYMENT BENEFITS**

Unemployment benefits paid to compensate for loss of income due to unemployment.

Excludes outlays on: government labour exchanges classified to 1330; unemployment relief grants through schemes such as NEAT, CYSS and YESS classified to the purpose which the industry serves or 1330; pensions and other benefits paid to persons who are sick and thereby suffer loss of income due to work incapacity classified to 0611; Special Benefits classified to 0619; and welfare assistance to the unemployed classified to 0629.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	
SUB-GROUP	TITLE/DESCRIPTION
CLASS	

### 0617 FAMILY AND CHILD BENEFITS

Income assistance paid to families irrespective of whether anyone in the household is earning an income.

Includes payments to households on a per child basis, such as family allowances, and payments to handicapped children not made to institutions, such as handicapped child allowances.

Excludes payments to dependants of ex-servicemen classified to 0612; payments to widows, deserted wives, divorcees and orphans classified to 0615; payments to single parent households with dependent children classified to 0168 and payments for handicapped children made to institutions classified to 0622.

### 0618 SOLE PARENTS BENEFITS

Income assistance payments to single parent households with dependent children.

Includes supporting parents benefits and Class A widows pensions.

Excludes payments to single parent households that are not made on the basis of the support of a dependent child, such as Class B and C widows pensions, classified to 0615; war widows pensions classified to 0612; and payments to households on a per child basis, such as child allowances, classified to 0617.

### 0619 SOCIAL SECURITY NEC

Outlays on administration, provision, support, operation etc of social security affairs that cannot be assigned to one of the preceding subgroups of 061, including administration costs that can be separated from the provision of welfare services.

Includes Special Benefits; funeral benefits and compassionate allowances; assistance to individuals or households with inadequate earning capacity, in the nature of concessions, such as telephone rental, postal, transport and rate concessions; and other income assistance not included in the preceding subgroup of 061.

Also includes outlays by departments, bureaux or program units which serve the social security system including those that disseminate information, prepare budgets and conduct or support research into social security affairs.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP CLASS	TITLE/DESCRIPTION
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Excludes student transport concessions which are considered to be education outlays and are classified to 0440.

062

**WELFARE SERVICES****0621 FAMILY AND CHILD WELFARE**

Outlays on: administration, inspection, support, operation etc of welfare services for families, children and households with dependent children; including services delivered by residential institutions mainly providing living quarters. Residential institutions cover homes, centres, villages, shelters, hostels etc.

Includes outlays on: residential institutions for children and adolescents such as orphanages, childrens boarding homes and hostels and residential nurseries; youth refuges; juvenile hostels, campus homes and family group homes; residential institutions serving dependent mothers and their young children and mother and baby homes and hostels; child day care centres, creches and play centres in which little or no schooling is provided; marriage and child/juvenile counselling, foster care and adoption services; emergency housekeeping services; and welfare payments to preschools.

Also includes the assessment and evaluation of offenders or persons who are alleged to have committed an offence or to have serious behavioural problems, through bodies that are not part of the judicial system. Examples are assessment panels that provide direct inputs to the judicial determinations system and children's aid panels that provide an alternative to judicial determinations.

Excludes outlays on youth training centres, juvenile corrective institutions and other places of secure detention for children classified to 0330 and community-based correction activities classified to 0330.

Also excludes outlays on recreational services not associated with welfare services classified to group 081.

**0622 AGED AND HANDICAPPED WELFARE**

Outlays: on administration, inspection, support etc of welfare services for the elderly and for the handicapped; including services delivered through residential institutions mainly providing living quarters. Residential institutions cover homes, centres, villages, shelters, hostels etc.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION

CLASS

Includes outlays on residential institutions for elderly or physically or mentally handicapped persons in which little or no medical service is provided, such as aged persons homes, benevolent homes and hostels for the handicapped.

Also includes day care centres specifically designed and equipped for use by the handicapped; training centres for the handicapped; sheltered employment workshops; senior citizens centres; home visiting and housekeeping services; and delivered meals services.

Excludes outlays on recreational services for the elderly or the handicapped classified to 081.

**0629 WELFARE SERVICES NEC**

Outlays on administration, inspection, support, operation etc of welfare services that cannot be assigned to one of the preceding subgroups of 062.

Includes outlays on: residential institutions and counselling services that cannot be assigned to one of the preceding subgroups of group 062; prisoners aid; care of refugees; pre-marital education; homeless persons assistance; Aboriginal welfare; womens shelters; alcohol and other drug rehabilitation programs predominantly involving welfare services; general casework services which lead to the determination of eligibility for income assistance or welfare; and multi-client services, such as provision of basic material needs (food and clothing), assistance in times of personal and family emergencies and relief of victims of man-made disasters including food, materials, equipment etc.

Also includes outlays by departments, bureaux or program units which serve the welfare system including those that disseminate information, prepare budgets and conduct or support research into welfare services.

Excludes maintenance of state emergency services, such as through local government contributions, classified to 0399; state emergency service operations that cannot be allocated to man-made disaster relief classified to 0399 or 1430; community-based correction activities classified to 0330; and provision of housing classified to 0711.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

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GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

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**069            SOCIAL SECURITY AND WELFARE NEC**

**0690 SOCIAL SECURITY AND WELFARE NEC**

Outlays on administration, inspection, support, operation etc of both social security and welfare affairs and services that cannot be assigned to one of the two preceding groups of major group 06, including administration costs that cannot be allowed to either social security or welfare affairs.

Includes outlays by departments, bureaux or program units which serve the social security and welfare system including those that disseminate information, prepare budgets and conduct or support research into social security and welfare affairs and services; and financial compensation to individuals or their families, who as victims of criminal activities suffered injury, illness or death.

**07            HOUSING AND COMMUNITY AMENITIES**

**071            HOUSING AND COMMUNITY DEVELOPMENT**

**0711 HOUSING**

Outlays on administration, provision, support, operation etc of housing affairs and services.

Includes the provision of housing for the general public and people with special needs; acquisition of land for dwelling construction; slum clearance; administration of rent controls and eligibility standards for public housing; conditional financial assistance for the construction of homes; rental subsidies and allowances; and outlays relating to the mortgage financing of homes for ex-servicemen and other low cost mortgage financing for home building or purchase.

Also includes outlays by departments, bureaux or program units producing and disseminating information about housing and on applied research into and experimental development housing standards and design.

Excludes outlays on residential institutions mainly providing living quarters classified to the appropriate subgroup of 062 and provision of accommodation to serving members of the defence forces classified to 0210.

Also excludes outlays on construction methods, materials or standards classified to 1130.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

**0712 COMMUNITY DEVELOPMENT**

Outlays on administration, provision, support, operation etc of overall community development mainly concerned with the planning of new or rehabilitated communities with the aim of improving the quality of life.

Includes outlays on: plans involving not only housing and industries but also facilities for the health, education, culture and recreation of the community and may also involve schemes for financing construction; relocating existing populations; administering zoning laws and regulations on land use and building standards, other than standards covering housing; and administering concessions to decentralised industries.

Also includes outlays by departments, bureaux etc on research into community development and dissemination of information such as state lands commissions.

Excludes outlays on plan implementation, that is, actual construction of housing, industrial buildings, streets, public utilities and cultural facilities classified to the appropriate major group according to functional role.

**072 WATER SUPPLY**

**0720 WATER SUPPLY**

Outlays on administration, regulation, research, support etc of water supply services.

Includes grants, advances, subsidies or other assistance for the development, expansion or operation of water supply systems; and outlays on the production and dissemination of information and research into the conservation, collection, purification and distribution of water.

Excludes government activities in connection with irrigation systems classified to 1012.

**073 SANITATION AND PROTECTION OF THE ENVIRONMENT**

**0731 HOUSEHOLD GARBAGE**

Outlays on administration, regulation, support etc of household garbage collection and disposal services.

Includes subsidies, grants, advances or other assistance for the development, expansion or operation of household garbage systems.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP SUB-GROUP CLASS	TITLE/DESCRIPTION
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Excludes outlays on the administration of regulations on the generation and release of pollutants to the environment and on research and experimental development in the field of sanitary affairs classified to 0739.

### 0732 OTHER SANITATION

Outlays on administration, regulation, support etc of sanitary services other than household garbage.

Includes trade and industrial waste disposal; cleaning of streets, gutters, foreshores and recreation areas; special rubbish clean-ups and anti-litter enforcement; disposal of radioactive wastes; and subsidies, grants, advances or other assistance for the development, expansion or operation of such systems.

Excludes outlays on the administration of regulations on the generation and release of pollutants to the environment and on research and experimental development in the field of sanitary affairs classified to 0739.

### 0733 SEWERAGE

Outlays on administration, regulation, support etc of sewerage collection, treatment and disposal operations.

Includes deep mains town systems; effluent drainage systems; septic tank cleaning and inspection; nightsoil disposal ("sanitary service"); and subsidies, grants, advances or other assistance for the development, expansion or operation of such systems.

Excludes outlays on the administration of regulations on the generation and release of pollutants to the environment and on research and experimental development in the field of sanitary affairs classified to 0739.

### 0734 URBAN STORMWATER DRAINAGE

Outlays on administration, regulation, support, operation etc of urban stormwater drainage services.

Includes urban drainage systems and stormwater drains, including the linking or lining of creeks and the provision of open or deep draining systems; and subsidies, grants, advances or other assistance for the development, expansion or operation of such systems.

Excludes outlays on: construction of drains associated with roadworks classified to 1211; rural flood



GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
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## GROUP

SUB-GROUP TITLE/DESCRIPTION

## CLASS

mitigation and agricultural drainage classified to 1012; and administration of regulations on the generation and release of pollutants to the environment and on research and experimental development in the field of sanitary affairs classified to 0739.

**0739 PROTECTION OF THE ENVIRONMENT NEC**

Outlays on administration, regulation, support, operation etc of pollution abatement and control and other environmental protection programs that cannot be assigned to one of the preceding subgroups of major group 07.

Includes development and monitoring of standards covering pollution and air quality such as outlays on construction, development and operation of monitoring stations, for example stations to monitor noise levels near airports, and support of the development and use of anti-pollution devices; environmental protection programs such as the control and prevention of erosion of beaches and foreshores; and flood mitigation in urban areas.

Also includes research and experimental development into problems of pollution abatement and control and other environmental protection programs; and production and dissemination of information.

Excludes subsidies, advances or grants for pollution abatement and control and other environmental protection programs classified to the purpose which the industry serves.

**079 OTHER COMMUNITY AMENITIES****0791 STREET LIGHTING**

Outlays on administration, provision, operation etc of street lighting.

Includes design, installation, operation, maintenance, upgrading and other aspects of street lighting, such as developing and monitoring street lighting standards.

**0799 OTHER COMMUNITY AMENITIES**

Outlays on administration, provision, supervision, support, operation etc of community amenities, other than street lighting, that cannot be assigned to one of the preceding subgroups of major group 07.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
		Includes outlays on public conveniences, pedestrian shopping malls, drinking fountains, bus shelters, cemeteries and crematoria.
		Excludes outlays on public conveniences at recreational areas classified to 081.
08		<b>RECREATION AND CULTURE</b>
081		<b>RECREATIONAL FACILITIES AND SERVICES</b>
	0811	<b>PUBLIC HALLS AND CIVIC CENTRES</b>
		Outlays on administration, regulation, support, provision, operation etc of public halls and civic centres. Includes multi-purpose halls used for recreation and cultural pursuits. Excludes indoor sporting complexes classified to 0819.
	0812	<b>SWIMMING POOLS AND BEACHES</b>
		Outlays on administration, regulation, support, provision, operation etc of swimming pools (both indoor and outdoor) and other recreational swimming areas. Includes outlays on dressing sheds and diving platforms. Excludes life saving, beach patrols and beach inspection classified to 0399.
	0813	<b>NATIONAL PARKS AND WILDLIFE</b>
		Outlays on administration, regulation, support, provision, operation etc of national parks and wildlife services. Includes outlays on aspects of the national estate such as historic houses and sites which are part of national parks and wildlife services.
	0819	<b>RECREATIONAL FACILITIES AND SERVICES NEC</b>
		Outlays on administration, regulation, support, provision, operation etc of recreational facilities and services that cannot be assigned to one of the preceding subgroups of group 081.
		Includes football and cricket grounds, tennis courts, golf-links, indoor sporting complexes, recreational parks and gardens, playgrounds, barbecue areas, walking and cycling paths, and sport fishing and hunting.
		Also includes outlays on: racing and gaming commissions, and lotteries commissions; national, regional or local team representation in sporting events and for

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

## TITLE/DESCRIPTION

equipment, coaching, training and other items needed to field a team or player; and subsidies to professional teams or individual competitors.

Excludes predominantly cultural facilities such as zoological and botanical gardens and aquariums classified to 0829.

**082 CULTURAL FACILITIES AND SERVICES**

**0821 LIBRARIES**

Outlays on administration, support, provision, operation etc of libraries open to the public. Includes lending and reference libraries and book mobiles; provision of books; library archives; and support of library research.

**0822 CREATIVE AND PERFORMING ARTS**

Outlays on administration, promotion, support, provision etc of facilities and services for the creative and performing arts.

Includes outlays on: theatres, concerts, stage productions and orchestras; and grants or other types of support to individual artists, writers, designers, composers and others working in the arts.

Excludes outlays on cultural activities intended for distribution overseas classified to 0130 and production of cultural material intended for overseas broadcasting classified to 0830.

**0823 MUSEUMS**

Outlays on administration, support, provision, operation etc of museums which store and exhibit objects illustrating antiquities, natural history etc. Includes State museums and war museums.

**0824 ART GALLERIES**

Outlays on administration, support, provision, operation etc of art galleries.

**0829 CULTURAL FACILITIES AND SERVICES NEC**

Outlays on administration, support, provision, operation etc of cultural facilities and services that cannot be assigned to one of the preceding subgroups of group 082.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

Includes exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquariums and arboreta; national, regional and local celebrations; and grants to organisations engaged in promoting cultural activities.

Excludes outlays on: cultural activities intended for distribution overseas classified to 0130; production of cultural material intended for overseas broadcasting classified to 0830; and aspects of the national estate, which are part of national parks and wildlife services, classified to 0813.

**083 BROADCASTING AND FILM PRODUCTION**

**0830 BROADCASTING AND FILM PRODUCTION**

Outlays on administration, regulation, support, provision, operation etc of broadcasting services and film production.

Includes grants, advances or other types of support for the construction or acquisition of facilities for television or radio broadcasting and for the production and presentation of broadcasting material; production of cultural material intended for overseas broadcasting; administration costs of the collection of commercial radio and television licence fees; and support of film production.

Excludes outlays in support of cultural activities intended for distribution overseas classified to 0130.

**089 RECREATION AND CULTURE NEC**

**0890 RECREATION AND CULTURE NEC**

Outlays on administration, support, provision, operation etc of recreational and cultural affairs and services that cannot be assigned to one of the preceding subgroups of major group 08.

**09 FUEL AND ENERGY**

**091 FUEL AFFAIRS AND SERVICES**

**0911 COAL**

Outlays on administration, regulation, planning, support, operation etc of solid mineral fuel affairs and services which concern coal of all grades, lignite and peat irrespective of the method used in their extraction, as well as conversion of these fuels to other forms such as coke or gas.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

TITLE/DESCRIPTION

Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.

**0912 PETROLEUM**

Outlays on administration, regulation, planning, support, operation etc of petroleum affairs and services which concern oil from wells or other sources such as shale.

Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.

Excludes the transportation of petroleum classified to the appropriate subgroup of 12.

**0913 GAS**

Outlays on administration, regulation, planning, support, operation etc of gas affairs and services which concern national gas, liquified petroleum gases and refinery gases.

Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.

Excludes the transportation of gas classified to the appropriate subgroup of 12.

**0914 NUCLEAR AFFAIRS**

Outlays on administration, regulation, planning, support, operation etc of nuclear affairs and services which cover extraction as well as processing of fissionable and fertile materials and manufacture of fuel elements.

Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.

Excludes the disposal of radioactive wastes classified to 0732.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

**0919 FUEL AFFAIRS AND SERVICES NEC**

Outlays on administration, regulation, planning, support, operation etc of fuel affairs and services that cannot be assigned to one of the preceding subgroups of 091 including outlays on alternative fuels such as alcohol, wood and wood wastes.

**092        ELECTRICITY AND OTHER ENERGY****0921 ELECTRICITY**

Outlays on administration, regulation, planning, support, operation etc of electricity affairs and services which concern conventional sources of electricity such as thermal, nuclear or hydro supplies, and non-conventional sources such as electricity from wind or solar heat.

Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.

Also includes support for the construction of dams and other works mainly designed to provide electricity.

**0929 OTHER ENERGY**

Outlays on administration, regulation, planning, support, operation etc of energy affairs and services other than electricity. This mainly concerns the production of heat in the form of steam, hot water or hot air such as solar heat not used for the generation of electricity.

Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.

**099        FUEL AND ENERGY NEC****0990 FUEL AND ENERGY NEC**

Outlays on administration, regulation, planning, support, operation etc of fuel and energy affairs and services that cannot be assigned to one of the two preceding groups of 09.

Includes outlays on measures designed to reduce consumption or increase production of both fuel and energy, for example, the National Energy Conservation Program.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

10            **AGRICULTURE, FORESTRY, FISHING AND HUNTING**

101          **AGRICULTURE**

1011 **AGRICULTURAL LAND MANAGEMENT**

Outlays on administration, regulation, planning, support, management etc of agricultural land in general.

Includes grants, subsidies and other assistance for agricultural land clearing, reclamation and control of soil erosion.

Also includes land settlement schemes such as grants, interest subsidies and other assistance for farm acquisition; programs of rural debt reconstruction, farm rehabilitation and retraining displaced farmers; and provision of veterinary and pest control services.

Excludes outlays on: agricultural water resources classified to 1012; support for research and development into problems of land conservation, reclamation, expansion etc classified to 1014; and price and income support schemes classified to 1013.

1012 **AGRICULTURAL WATER RESOURCES MANAGEMENT**

Outlays on administration, regulation, planning, support, management etc of agriculture water resources.

Includes provision of land irrigation, rural drainage and flood mitigation systems; and subsidies, grants and advances for such work.

1013 **AGRICULTURAL SUPPORT SCHEMES**

Outlays on administration, regulation, support etc of agricultural affairs designed to stabilise or improve farm prices and farmers' incomes.

Includes outlays on: price support and marketing schemes for unprocessed agricultural products; schemes to encourage or restrict output of particular products; and subsidies to induce farmers to purchase and employ fertilisers, improved seeds and so forth.

1014 **AGRICULTURAL RESEARCH AND EXTENSION SERVICES**

Outlays on administration, regulation, support, operation etc of agricultural research and extension services.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP TITLE/DESCRIPTION  
CLASS

Includes research into: land conservation, reclamation and expansion; problems of land reform and settlement; fertiliser use and other means of improving output; veterinary medicine and animal husbandry; and eradication or control of pests, vermin, plant diseases and other destructive agents.

Agricultural extension services mainly involve the dissemination of knowledge with the principal aim of increasing productivity, improving quality of products, conserving land and reducing labour or other costs.

## 1019 AGRICULTURE NEC

Outlays on administration, regulation, support, operation etc of agricultural affairs that cannot be assigned to one of the preceding subgroups of 101.

## 102 FORESTRY, FISHING AND HUNTING

## 1021 FORESTRY

Outlays on administration, regulation, preservation, exploitation and management etc of timber resources.

Includes efforts to conserve, extend or rationalise exploitation of forest resources; field management, operation or support of re-forestation work; pest and disease control activities; and forest fire fighting and fire prevention services.

Also includes outlays on: research into all aspects of forest management and exploitation; extension services; dissemination of information to the general public; and outlays in the form of advances, grants or subsidies in connection with commercial forest operations.

## 1022 FISHING AND HUNTING

Outlays on administration, regulation, management etc of commercial fishing and hunting. Fishing covers freshwater, ocean and coastal fishing and fish farming. Hunting covers the taking of wildlife and animal propagation, protection and preservation.

Includes game preserves, fish hatcheries, stocking or culling activities, licensing of fishing and hunting and extension services.

Also includes research into wild animal and fish management and related problems of these industries; and dissemination of information.

Excludes outlays on sport fishing and hunting classified to 0819.



GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
11		<b>MINING AND MINERAL RESOURCES, OTHER THAN FUELS; MANUFACTURING; AND CONSTRUCTION</b>
111		<b>MINING AND MINERAL RESOURCES, OTHER THAN FUELS</b>
	1110	<b>MINING AND MINERAL RESOURCES, OTHER THAN FUELS</b>
		Outlays on administration, regulation, inspection, research, support, operation etc of activities relating to prospecting, mining and mineral resources development. In addition to metal bearing minerals these activities cover sand, clay and stone; chemical and fertiliser minerals; salt; and gem stones, asbestos and gypsum.
		Includes advances and bounties to foster mineral developments and production.
		Excludes all activities relating to mineral fuels classified to major group 09.
112		<b>MANUFACTURING</b>
	1120	<b>MANUFACTURING</b>
		Outlays on administration, planning, support, regulation, inspection, promotion, operation etc of manufacturing activities and research into manufacturing methods, materials and industrial management.
		Includes outlays on: marketing schemes etc for processed primary products, such as meat, timber, dried fruits and packaged fish; factory inspection; protection of consumers against dangerous products; the book bounty; payments supporting industrial research and development and export marketing; and maintaining liaison with manufacturers' associations and other organisations interested in manufacturing affairs and services.
		Excludes manufacturing relating to the production of fuel and energy, for example, petroleum and gas refineries, coal processing or nuclear fuel industries classified to major group 09.
113		<b>CONSTRUCTION</b>
	1130	<b>CONSTRUCTION</b>
		Outlays on administration, planning, support, regulation, inspection, research, promotion etc of the building and construction industry.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

## SUB-GROUP

## CLASS

## TITLE/DESCRIPTION

Includes outlays on inspections enforcing building standards and research into construction methods, materials and productivity affecting construction.

Excludes outlays on specific building and construction projects such as dwellings, factories, roads, mines, farm buildings and so forth classified to the appropriate purpose category.

12

**TRANSPORT AND COMMUNICATIONS**

121

**ROAD TRANSPORT****1211 ROAD CONSTRUCTION**

Outlays on administration, regulation, support, operation etc of road and highway construction affairs.

Includes departments, bureaux or program units planning, designing, constructing, extending and improving roads and highways and associated structures such as bridges, tunnels, traffic lights and bus terminals; and supervising, licensing or regulating such work.

Also includes outlays on, or support for, research into road design, construction methods or materials relating to specific projects and dissemination of information on road construction affairs.

Excludes road plant purchases classified to 1219; specialised police traffic control systems classified to 0311; street lighting classified to 0791, except where provision of lighting forms an integral part of road construction; and parking classified to 1213.

**1212 ROAD MAINTENANCE**

Outlays on administration, regulation, support, operation etc of road and highway maintenance affairs.

Includes departments, bureaux or program units that maintain roads and highways and associated structures such as bridges, tunnels, traffic lights and bus terminals, and supervising, licensing or regulating such work.

Also includes outlays on, or support for, research on specific maintenance related projects.

Excludes road plant transactions classified to 1219; specialised police traffic control systems classified to 0311; street lighting classified to 0791, except where its maintenance forms an integral part of road maintenance; street cleaning classified to 0732; and parking classified to 1213.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

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GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

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**1213 PARKING**

Outlays on administration, supervision, support, provision, operation etc of both off and on street parking.

Includes outlays on: parking attendants and inspectors; support in the form of advances, grants and subsidies for the construction and operation of parking facilities; and research into the design and efficiency of parking facilities.

**1219 ROAD TRANSPORT NEC**

Outlays on administration, regulation, support, operation etc of road transport affairs and services, other than road construction and maintenance, and parking.

Includes all road plant purchases; road safety, vehicle registration and driver licensing, vehicle safety inspection, size and load specifications, tariffs and passenger fares, granting of franchises and frequency of operations; subsidies, grants or advances to public trading enterprises and private sector system operators; and general administration, planning, research, dissemination of information not directly related to construction, maintenance and parking.

Excludes reimbursement of public trading enterprises and private sector bus operators for concessional fares offered to students classified to 0440; traffic control involving direct action by police classified to 0311; street cleaning classified to 0732; street lighting classified to 0791; and regulation and monitoring of pollution arising from motor vehicle operation classified to 0739.

Also excludes grants, advances, subsidies etc to motor vehicle manufacturers classified to 1120 and outlays on integrated urban transit systems where separate road transport data is not available classified to 1281.

**122            WATER TRANSPORT**

**1220 WATER TRANSPORT**

Outlays on administration, planning, construction, regulation, operation etc of water transport facilities and inland, coastal and ocean passenger and freight water transport affairs and services.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

Includes outlays on harbour facilities and navigation aids, canals, channels, dockyards, breakwaters, piers, wharves and terminals and advances, grants and subsidies for such work; and research into the design, construction etc of water transport facilities.

Also includes registration, licensing and inspection of vessels and crews, safety of passengers or goods, granting of franchises, tariffs and passenger fares, operation of navigational aids, pilots and tugs; subsidies, grants or advances to public trading enterprises and private sector systems operations; and research and dissemination of information on water transport affairs and services.

Excludes control of water traffic involving direct action by police classified to 0311; customs authorities classified to 0120; grants, advances, subsidies etc to shipbuilders classified to 1120; and integrated urban transit systems where separate water transport data is not available classified to 1281.

**123 RAIL TRANSPORT**

**1230 RAIL TRANSPORT**

Outlays on administration, planning, construction, regulation, operation etc of rail transport facilities and long-haul, inter-urban and urban rapid transit railway affairs and services.

Includes outlays on: planning, designing, constructing, extending and improving railways and associated structures such as terminals, tunnels, bridges etc; and research into the design, construction etc of rail transport facilities.

Also includes tariff and passenger fares, passenger safety and frequency of service; subsidies, grants or advances to public trading enterprises and private sector system operators; and research and dissemination of information on rail transport affairs and services.

Excludes integrated urban transit systems where separate rail transport data is not available classified to 1281 and grants, advances and subsidies to rolling stock manufacturers classified to 1120.

**124 AIR TRANSPORT**

**1240 AIR TRANSPORT**

Outlays on administration, construction, planning, support, operations etc of air transport facilities, air

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

## SUB-GROUP

## TITLE/DESCRIPTION

## CLASS

traffic control, passenger and freight services and controls on aircraft operation.

Includes outlays on: planning, designing, constructing, extending or improving airports, runways, terminals, hangars, air navigation aids and the supervision, licensing and regulating of such work; and research into the design, construction etc of air transport facilities.

Also includes tariff and passenger fares, passenger safety, registration, licensing and inspection of aircraft, pilots and crews including ground crews and allocation of routes; subsidies, grants or advances to public trading enterprises and private sector system operators; and research and dissemination of information on air transport affairs and services.

Excludes the establishment and regulation of pollution standards classified to 0739 and grants, advances and subsidies to aircraft manufacturers classified to 1120.

## 125 PIPELINES

## 1250 PIPELINES

Outlays on administration, construction, operation etc of pipelines.

Includes outlays on designing, constructing, extending, improving, and maintaining pipelines and associated structures, such as pumping stations, used for the transportation of petroleum, natural gas etc, or in supervising, licensing or regulating such work.

Also includes registration, licensing and inspection of equipment, safety standards, operator skills and training, granting of franchises and tariffs; subsidies, grants or advances to public trading enterprises and private sector system operators; provision of equipment; and research and provision of information on pipeline transport affairs services.

## 128 OTHER TRANSPORT

## 1281 MULTI-MODE URBAN TRANSIT SYSTEMS

Outlays on administration, provision, support, regulation, operation etc of public transport systems where road, rail and ferry transport outlays cannot be separated.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

## TITLE/DESCRIPTION

Includes registration, licensing and inspection of equipment; safety standards and tariffs; subsidies, grants or advances to public trading enterprises; and research and dissemination of information on multi-mode urban transit systems.

Excludes outlays that can be classified to a specific transport mode.

**1289 OTHER TRANSPORT NEC**

Outlays on administration, regulation, support, operation etc of transport affairs and services that cannot be assigned to one of the preceding subgroups in major group 12.

**129****COMMUNICATIONS****1290 COMMUNICATIONS**

Outlays on administration, provision, construction, regulation, operation etc of communication affairs and services including postal, telephone, telegraph, cable and wireless communication systems and communication satellites.

Includes outlays on: planning, designing, constructing, extending and improving communication systems; development and administration of regulations; assignment of frequencies; specification of markets to be served; and setting of tariffs.

Also includes outlays on: research into communication equipment and technology; information dissemination services; and grants, advances and subsidies for communication equipment and services.

Excludes radio and television broadcasting systems classified to 0830, and water or air navigation aids classified to 1220 and 1240 respectively.

**13****OTHER ECONOMIC AFFAIRS****131****STORAGE, SALEYARDS AND MARKETS****1311 STORAGE**

Outlays on administration, planning, licensing, support, regulation, inspection, construction, maintenance, operation etc of storage and warehousing.

Includes grants or other assistance for the provision or operation of storage facilities, such as grain

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

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GROUP

SUB-GROUP    TITLE/DESCRIPTION  
CLASS

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elevators, bulk sugar terminals, wool stores, and government bonded warehouses; and development and monitoring of storage and warehousing regulations.

Excludes the development and monitoring of regulations concerning sales practices, labelling of packaged food and other goods intended for household consumption classified to 1390.

**1312 SALEYARDS AND MARKETS**

Outlays on administration, planning, licensing, support, regulation, inspection, construction, maintenance, operation etc of yards and markets where sales of rural produce, livestock and other goods are conducted.

Includes fishmarkets, produce markets and saleyards.

Excludes the development and monitoring or regulations concerning sales practices, labelling of packaged food and other goods intended for household consumption classified to 1390.

**132            TOURISM AND AREA PROMOTION**

**1320 TOURISM AND AREA PROMOTION**

Outlays on administration, regulation, planning, development, research, support, operation etc of tourism and area promotion to attract tourists. Also covers local government promotion to attract development.

Includes outlays on: tourist bureaux both in Australia and overseas, information offices, caravan parks and camping areas; and liaison activities with transportation establishments, the hotel and restaurant industry and other industries benefiting from the presence of tourists.

Excludes outlays on national parks and wildlife services classified to 0813.

**133            LABOUR AND EMPLOYMENT AFFAIRS**

**1330 LABOUR AND EMPLOYMENT AFFAIRS**

Outlays on administration, support, regulation, research etc of labour and employment affairs.

Includes regulation of working conditions; conciliation and arbitration; operation of employment offices; apprenticeship training; schemes to promote employment, such as unemployment relief grants through NEAT, CYSS,

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

YEES and other similar schemes that cannot be allocated to specific industries; anti-discrimination programs; training programs designed to facilitate entry into the workforce of people currently not employed or in need of retraining; and other programs in which general labour affairs is the chief component.

Excludes labour and employment affairs of a particular industry classified to the purpose which the industry serves.

139 OTHER ECONOMIC AFFAIRS NEC

1390 OTHER ECONOMIC AFFAIRS NEC

Outlays on administration, regulation, promotion, research, operation etc of distributive trades. Includes consumer interest and protection affairs; licensing, sales practices, labelling of packaged food and other goods intended for household consumption; regulation of weights and measures including metric conversion; price control and rationing schemes operating through retailers or wholesalers; wholesale or retail shop inspection; and all services relating to distributive trade affairs and services nec. Excludes affairs related to storage and warehousing classified to 1311; and price control and rationing schemes which can be identified with a specific industry subgroup, eg petroleum and gas classified to 091.

Outlays relating to the hotel industry. Includes licensing, liquor control commissions, and all hotel and restaurant affairs nec.

Includes outlays on administration, regulation, promotion, support, research, operation etc of general economic and commercial services. Includes economic and commercial matters which cannot be allocated to a functional subgroup, such as general regulation of monopolies and other restraints on trade and market entry and foreign commercial affairs; weather bureaux; patent offices; survey institutions.

Excludes economic and commercial services classified to a particular industry.

Outlays relating to other economic affairs and services nec.



GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	
SUB-GROUP	TITLE/DESCRIPTION
CLASS	
<b>14</b>	<b>OTHER PURPOSES</b>
<b>141</b>	<b>PUBLIC DEBT TRANSACTIONS</b>
<b>1410</b>	<b>PUBLIC DEBT TRANSACTIONS</b>
	Outlays on underwriting and floating of government loans and interest payments, including interest on government securities or under special credit arrangements with other countries.
	Excludes administrative costs of public debt management classified to 0120.
<b>142</b>	<b>GENERAL PURPOSE INTER-GOVERNMENT TRANSACTIONS</b>
<b>1420</b>	<b>GENERAL PURPOSE INTER-GOVERNMENT TRANSACTIONS</b>
	Grants, advances or other inter-government transactions that cannot be allocated to purpose.
<b>143</b>	<b>NATURAL DISASTER RELIEF</b>
<b>1430</b>	<b>NATURAL DISASTER RELIEF</b>
	Outlays on administration, planning, support, provision etc of programs concerned with the immediate relief of victims of fires, floods, droughts, cyclones and other natural disasters, and with the initial restoration of community services and facilities.
	Includes outlays on food, materials, equipment etc used in connection with natural disasters.
	Excludes maintenance of state emergency services, such as through local government contributions, classified to 0399; state emergency service operations that cannot be allocated to natural disaster relief classified to 0399 or 0629; relief of victims of man-made disasters classified to 0629; reconstruction activities following man-made disasters classified to purpose; and long term reconstruction and relief activities following natural disasters classified to purpose.
<b>149</b>	<b>OTHER PURPOSES NEC</b>
<b>1490</b>	<b>OTHER PURPOSES NEC</b>
	Outlays that cannot be assigned to one of the major groups 01 to 13 and the preceding subgroups of major group 14. Includes transactions relating to plant and

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:  
DETAILED DESCRIPTION

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## GROUP

SUB-GROUP	TITLE/DESCRIPTION
CLASS	

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equipment which cannot be classified to specific purposes and residual items (such as the cost of works on private land, purchases of land and buildings, the rent of premises, works depots and engineering and employment overheads) that cannot be classified to purpose.

**SOURCE/DESTINATION CLASSIFICATION**

Code	Description
111	Commonwealth general government budget
112	Commonwealth general government non-budget
121	Commonwealth public trading enterprises budget
122	Commonwealth public trading enterprises non-budget
211	State general government budget
212	State general government non-budget
221	State public trading enterprises budget
222	State public trading enterprises non-budget
310	Local general government
320	Local public trading enterprises
410	Local general government (on-passed from the Commonwealth)
5*1	Interstate state government budget GG
5*2	Interstate state government non-budget GG
5*3	Interstate state government budget PTE
5*4	Interstate state government non-budget PTE
5*5	Interstate local government GG
5*6	Interstate local government PTE

\* state identifier

**FIXED ASSET CLASSIFICATION**

Code	Description
1	Dwellings
2	Other buildings
3	Other construction
4	Equipment other than transport equipment
5	Transport equipment

**STATE OF ACTIVITY CLASSIFICATION**

Code	Description
1	New South Wales
2	Victoria
3	Queensland
4	South Australia
5	Western Australia
6	Tasmania
7	Northern Territory
8	Australian Capital Territory
9	Abroad

**LEVEL OF COMMONWEALTH TRANSACTIONS CLASSIFICATION**

Code	Description
10	National
20	Australian Capital Territory
21	ACT - Territorial
22	ACT - Municipal
30	Northern Territory
31	NT - Territorial
32	NT - Municipal

**LOCAL GOVERNMENT ACTIVITY CLASSIFICATION**

Code	Description
1	Ordinary services (excluding plant hire)
2	Plant hire
3	Gas
4	Electricity
5	Water supply
6	Sewerage
7	Abattoirs
8	Other trading activity

**LOCAL GOVERNMENT SOURCE OF FUNDS CLASSIFICATION**

Code	Description
1	Payments financed from revenue
2	Payments financed from loans
3	Payments financed from the Sinking Fund

**GROSS BORROWING/REDEMPTION CLASSIFICATION**

Code	Description
1	Gross borrowing
2	Redemption

**CODING SYSTEM FOR PROGRAM IDENTIFICATION****State Program Codes**

New South Wales	100 - 199
Victoria	200 - 299
Queensland	300 - 399
South Australia	400 - 499
Western Australia	500 - 599
Tasmania	600 - 699
Northern Territory	700 - 799
Commonwealth	800 - 999

**National Program Codes**

Unused	001 - 998
Finance lease	
Transactions	999

**FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS**

Group	Sub-group	Class
<b>1</b>		<b>Financial assets</b>
	11	Currency and deposits
	111	Cash at bank and on hand
	112	Short term money market deposits
	113	Other deposits with financial institutions
	114	Deposits with other institutions
	12	Advances paid
	121	Advances paid as short term loans
	122	Advances paid as long term loans
	123	Advances paid through purchase of short term bonds and bills
	124	Advances paid through purchase of long term bonds
	125	Advances paid through purchase of corporate equity
	126	Advances paid through purchase of equity in unincorporated enterprises
	13	Investments
	131	Investments in bonds and bills
	132	Investments in corporate equities
	14	Trade credit receivable
	141	Accounts receivable
	142	Prepaid expenses
<b>2</b>		<b>Liabilities</b>
	21	Deposits held
	211	Private trust fund deposits held
	212	Other deposits held
	22	Advances received
	221	Advances received as short term loans
	222	Advances received as long term loans
	223	Advances received by issue of short term bonds & bills
	224	Advances received by issue of long term bonds
	225	Advances received by issue of corporate equity
	226	Advances received by issue of equity in an unincorporated enterprise
	23	Borrowing
	231	Bank overdrafts
	232	Borrowing in other short term loans
	233	Borrowing in long term loans
	234	Borrowing in short term bonds and bills
	235	Borrowing in long term bonds
	24	Equity of minority owners
	241	Corporate equities of minority shareholders
	242	Net equity of minority owners in unincorporated enterprises
	25	Trade credit payable
	251	Short term accounts payable and accrued expenses
	252	Long term accounts payable and accrued expenses
	253	Prepayments received

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP CLASS	TITLE/DESCRIPTION
1		<b>FINANCIAL ASSETS</b>  Comprises financial assets held by units of the non-financial public sector showing the extent of financial claim of these units on households, private enterprises and other public sector units.
11		<b>CURRENCY AND DEPOSITS</b>  Notes and coins on hand and funds held in the form of accounts with financial institutions, other government authorities etc which are recoverable (or transferable) on demand or at relatively short notice. ie are relatively liquid assets.  TERM: Short ETF: 46
111		<b>CASH AT BANK AND ON HAND</b>  Notes and coins plus deposits with banks which are recoverable, in full, on demand. Deposits include current account deposits (excluding bank overdrafts) and savings account deposits. Covers cash and bank balances in both Australian currency and foreign currency.  Excludes fixed deposits held with banks.  TERM: Short ETF: 4611, 4614 CONSOLIDATE WITH: N/A OTHER CLASSIFICATIONS: Sinking fund indicator (for local government units)
112		<b>SHORT TERM MONEY MARKET DEPOSITS</b>  Deposits placed in the Short Term Money Market which may be called at very short notice. This item is required for SLGFS Table 14 (Financial Investments and Bank Balances).  TERM: Short ETF: 4613 CONSOLIDATE WITH: N/A OTHER CLASSIFICATIONS: Sinking fund indicator (for local government units)
113		<b>OTHER DEPOSITS WITH FINANCIAL INSTITUTIONS</b>  Refers to deposits placed with financial institutions (other than deposits at call with banks and the Short Term Money Market). Includes deposits at call in building societies and deposits placed by public

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

TITLE/DESCRIPTION

authorities in banks and other financial institutions for a fixed period of time and interest rate. Non-marketable certificates of deposit are included but marketable certificates of deposit are classified as FAL 131.

TERM: Short

ETF: 4613, 4621

CONSOLIDATE WITH: N/A

OTHER CLASSIFICATIONS: Borrower/lender

Sinking fund indicator (for local government units)

**114 DEPOSITS WITH OTHER INSTITUTIONS**

All deposits not classifiable elsewhere in sub-group 11. Includes money placed with State Treasuries or the Commonwealth Department of Finance by units of the non-financial public sector. Includes the balances of public trading enterprises which operate through trust accounts in the public accounts.

TERM: Short

ETF: 4612

CONSOLIDATE WITH: 212

OTHER CLASSIFICATIONS: Borrower/lender

Sinking fund indicator (for local government units)

**12****ADVANCES PAID**

Advances are financial assets which were created with the aim of funding a particular activity, ie they are motivated by policy objectives. This makes them distinct from investments which are motivated by liquidity management and the need to earn an income.

These balances show the level of indebtedness of enterprises, households or other government units to units of the non-financial public sector as a result of making advances. Includes shares and other equities in enterprises purchased for the purpose of funding the activities of these enterprises.

TERM: Long or Short

ETF: 25

**121 ADVANCES PAID AS SHORT TERM LOANS**

Financial assets in the form of loans issued for a term of less than one year.

Loans are direct agreements between borrowers and lenders involving the transfer of funds to the borrower (or on behalf of the borrower) and repayment to the lender over time. Included in loans are

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

TITLE/DESCRIPTION

mortgages and non-marketable debentures etc.

TERM: Short

ETF: 25

CONSOLIDATE WITH: 221 in part

OTHER CLASSIFICATIONS: Borrower/lender

Sinking fund indicator (for local government units)

**122 ADVANCES PAID AS LONG TERM LOANS**

Financial assets in the form of loans issued for a term of at least one year.

Loans are direct agreements between borrowers and lenders involving the transfer of funds to the borrower (or on behalf of the borrower) and repayment to the lender over time. Included in loans are mortgages and non-marketable debentures etc.

TERM: Long

ETF: 25

CONSOLIDATE WITH: 222 in part

OTHER CLASSIFICATIONS: Borrower/lender

Sinking fund indicator (for local government units)

**123 ADVANCE<sup>c</sup> PAID THROUGH PURCHASE OF SHORT TERM BONDS AND BILLS**

Refers to financial assets, in the form of bonds and bills issued for a term of less than one year, which have been purchased by units of the non-financial public sector for the purpose of achieving government policy objectives, eg to inject funds into enterprises run by disadvantaged groups or to increase the capital of public sector companies. In general, purchases of bonds and bills will be treated as investments (FAL 131). Only when there is clear evidence that the intention of the purchaser was to fund the activities of the issuer to achieve policy objectives will the purchase of bonds and bills be treated as an advance. It is likely that this class will be rarely used.

Bonds and bills are written promissory agreements that are marketable and by which one party promises to pay a stated sum on demand or on a specified date to the legal holder of the document. Bonds involve a promise to pay stated interest at specified intervals over the term of the bond. Bills on the other hand are usually issued and traded at a discount from the face value so that the purchaser receives an effective rate of interest.



FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

TITLE/DESCRIPTION

TERM: Short  
ETF: 25  
CONSOLIDATE WITH: 223 in part  
OTHER CLASSIFICATIONS: Borrower/lender  
Sinking fund indicator (for local government units)

**124 ADVANCES PAID THROUGH PURCHASE OF LONG TERM BONDS**

Refers to financial assets, in the form of bonds issued for a term of at least one year, which have been purchased by the units of the non-financial public sector for the purpose of achieving government policy objectives, eg to inject funds into enterprises run by disadvantaged groups in the community or to increase the capital of public sector companies.

In general, purchases of bonds and bills will be treated as investments (FAL 131). Only when there is clear evidence that the intention of the purchaser was to fund the activities of the issuer to achieve policy objectives will the purchase of bonds and bills be treated as an advance. It is likely that this class will be rarely used.

Bonds are written promissory agreements that are marketable and by which one party promises to pay a stated sum on demand or on a specified date to the legal holder of the document. Bonds involve a promise to pay stated interest at specified intervals over the term of the bond.

TERM: Long  
ETF: 25  
CONSOLIDATE WITH: 224 in part  
OTHER CLASSIFICATIONS: Borrower/lender  
Sinking fund indicator (for local government units)

**125 ADVANCES PAID THROUGH PURCHASE OF CORPORATE EQUITY**

This class refers to financial assets, held in the form of equity claims, that are held for the purpose of achieving government outlay policies. eg to inject funds into enterprises run by disadvantaged groups in the community or to increase the capital of public sector companies.

The purchase of shares in subsidiary companies or the purchase of a significant proportion of shares in a company with the intention of influencing the policy of the company is considered an advance.

Corporate equities are instruments, eg stocks and shares, being the issued capital of incorporated

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
 FINANCE STATISTICS:  
 DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

## TITLE/DESCRIPTION

enterprises, which acknowledge a claim to dividend income and a share of the residual value of the enterprise's assets after the claims of all its creditors have been met.

TERM: Long

ETF: 25

CONSOLIDATE WITH: 225 in part

OTHER CLASSIFICATIONS: Borrower/lender

Sinking fund indicator (for local government units)

**126 ADVANCES PAID THROUGH PURCHASE OF EQUITY IN  
 UNINCORPORATED ENTERPRISES**

Refers to financial assets in the form of capital participations in unincorporated enterprises in which authorities of the non-financial public sector hold an ownership interest.

A capital participation consists of a share in the surplus of the value of an unincorporated enterprise's assets over the claims of all its creditors.

TERM: Long

ETF: 25

CONSOLIDATE WITH: 226 in part

OTHER CLASSIFICATIONS: Borrower/lender

**13****INVESTMENTS**

Refers to financial assets other than deposits, held by units of the non-financial public sector, which are held primarily for the purposes of earning a return and the need to manage liquidity. This distinguishes them from advances which are motivated by specific policy objectives. All loans made by units of the non-financial public sector are classified as advances.

TERM: Short

ETF: 45

**131 INVESTMENTS IN BONDS AND BILLS**

Refers to financial assets, in the form of bonds and bills, held by non-financial public sector units for the purpose of earning an income and managing liquidity.

Bonds and bills are written promissory agreements that are marketable and by which one party promises to pay a stated sum on demand or on a specified date to the legal holder of the document. Bonds involve a

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

promise to pay stated interest at specified intervals over the term of the bond. Bills on the other hand are usually issued and traded at a discount from the face value so that the purchaser receives an effective rate of interest. Bonds and bills include: convertible notes; marketable unsecured notes; marketable certificates of deposit; bills of exchange; promissory notes; etc.

As a financial asset, bonds and bills are considered short term because they can be sold in the market place in the short term even if the issuer is required to repay them in the long term.

TERM: Short

ETF: 45

CONSOLIDATE WITH: 234, 235 in part

OTHER CLASSIFICATIONS: Borrower/lender

Sinking fund indicator (for local government units)

### 132 INVESTMENTS IN CORPORATE EQUITIES

Financial assets, in the form of equity claims, held by units of the non-financial public sector for the purpose of earning a return and managing liquidity.

Investments in corporate equities exclude the purchase of shares in subsidiaries and the purchase of a significant proportion of shares in a company with the intention of influencing the policy of the company. These purchases are treated as advances (FAL 125).

Corporate equities are instruments, eg stocks and shares, being the issued capital of incorporated enterprises, which acknowledge a claim to dividend income and a share of the residual value of the enterprise's assets after the claims of all its creditors have been met.

Corporate equities as investments are considered short term because they can be sold in the market place at any time.

TERM: Short

ETF: 45

CONSOLIDATE WITH: N/A

OTHER CLASSIFICATIONS: Sinking fund indicator (for local government units)

### 14 TRADE CREDIT RECEIVABLE

Refers to financial assets in the form of accounts receivable or prepaid expenses.

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
 FINANCE STATISTICS:  
 DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
 CLASS

TITLE/DESCRIPTION

TERM: Short  
 ETF: 4902

**141 ACCOUNTS RECEIVABLE**

Refers to the financial assets of units of the non-financial public sector resulting from agreements involving the deferment of payment for assets that have changed ownership, for services performed, or of income or transfers due.

Includes similar claims which have been purchased ie factored debts.

TERM: Short  
 ETF: 4902

CONSOLIDATE WITH: N/A

OTHER CLASSIFICATIONS: Sinking fund indicator (for local government units)

**142 PREPAID EXPENSES**

Refers to the financial assets held by units of the non-financial public sector as a result of the early payment (in full or part) for assets that have not yet changed ownership, for services not yet performed, or of income or transfers not yet due.

TERM: Short  
 ETF: 4902

CONSOLIDATE WITH: N/A

OTHER CLASSIFICATIONS: N/A

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP      TITLE/DESCRIPTION  
CLASS

**2                      LIABILITIES**

Comprises liabilities incurred by units of the non-financial public sector showing the extent of financial indebtedness to households, private enterprises, other public sector units and the rest of the world.

**21                    DEPOSITS HELD**

Refers to the level of liability of units of the non-financial public sector as a result of holding deposits from other public or private bodies.

TERM:    Short  
ETF:     44

**211   PRIVATE TRUST FUND DEPOSITS HELD**

Refers to the cash balances held in trust accounts by units of the non-financial public sector on behalf of private bodies or public financial enterprises.

TERM:    Short  
ETF:     441  
CONSOLIDATE WITH: N/A  
OTHER CLASSIFICATIONS: N/A

**212   OTHER DEPOSITS HELD**

Refers to deposits held on behalf of other units of the non-financial public sector. Includes cash held by the State Treasuries and the Commonwealth Department of Finance in public accounts on behalf of other government units eg public trading enterprises which operate through a trust account held in the public accounts.

TERM:    Short  
ETF:     442  
CONSOLIDATE WITH: 114  
OTHER CLASSIFICATIONS: Borrower/lender

**22                    ADVANCES RECEIVED**

Refers to liabilities of units of the non-financial public sector as the result of their receipt of advances from other units of the non-financial public sector.

These balances show the level of indebtedness of units of the non-financial public sector to other government units as the result of advances being received (see definition of sub-group 12).

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
 FINANCE STATISTICS:  
 DETAILED DESCRIPTION

GROUP SUB-GROUP CLASS	TITLE/DESCRIPTION
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TERM: Long or Short  
 ETF: 41

**221 ADVANCES RECEIVED AS SHORT TERM LOANS**

Refers to liabilities, in the form of loans issued for a term of less than one year, of units of the non-financial public sector as the result of loans from other units of the non-financial public sector.

Loans are direct agreements between borrowers and lenders involving the transfer of funds to the borrower (or on behalf of the borrower) and repayment to the lender over time. Included in loans are mortgages and non-marketable debentures and bonds etc.

TERM: Short  
 ETF: 41  
 CONSOLIDATE WITH: 121  
 OTHER CLASSIFICATIONS: Borrower/lender

**222 ADVANCES RECEIVED AS LONG TERM LOANS**

Refers to liabilities, in the form of loans issued for a period of at least one year, of units of the non-financial public sector as the result of loans from other government units of the non-financial public sector.

Loans are direct agreements between borrowers and lenders involving the transfer of funds to the borrower (or on behalf of the borrower) and repayment to the lender over time. Included in loans are mortgages and non-marketable debentures and bonds etc.

TERM: Long  
 ETF: 41  
 CONSOLIDATE WITH: 122  
 OTHER CLASSIFICATIONS: Borrower/lender  
 Local government activity (for local government units)

**223 ADVANCES RECEIVED BY ISSUE OF SHORT TERM BONDS AND BILLS**

Refers to liabilities, in the form of bonds and bills issued for a term of less than one year, which have been purchased as an advance by other units of the non-financial public sector.

In general, the issuing of bonds and bills will be treated as borrowing (FAL 234). Only when there is

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

## TITLE/DESCRIPTION

clear evidence that the intention of the purchaser was to fund the activities of the issuer to achieve policy objectives will the purchase of bonds and bills be treated as an advance. It is likely that this class will be rarely used.

Bonds and bills are written promissory agreements that are marketable and by which one party promises to pay a stated sum on demand or on a specified date to the legal holder of the document. Bonds involve a promise to pay stated interest at specified intervals over the term of the bond. Bills on the other hand are usually issued and traded at a discount from the face value so that the purchaser receives an effective rate of interest.

TERM: Short

ETF: 41

CONSOLIDATE WITH: 123

OTHER CLASSIFICATIONS: Borrower/lender

**224 ADVANCES RECEIVED BY ISSUE OF LONG TERM BONDS**

Refers to liabilities, in the form of bonds issued for a term of at least one year, which have been purchased as an advance by other units of the non-financial public sector.

In general, the issuing of bonds and bills will be treated as borrowing (FAL 235). Only when there is clear evidence that the intention of the purchaser was to fund the activities of the issuer to achieve policy objectives will the purchase of bonds and bills be treated as an advance. It is likely that this class will be rarely used.

Bonds are written promissory agreements that are marketable and by which one party promises to pay a stated sum on demand or on a specified date to the legal holder of the document. Bonds involve a promise to pay stated interest at specified intervals over the term of the bond.

TERM: Long

ETF: 41

CONSOLIDATE WITH: 124

OTHER CLASSIFICATIONS: Borrower/lender (for local government units)

**225 ADVANCES RECEIVED BY ISSUE OF CORPORATE EQUITY**

Refers to the liability of corporations, in the form of equity claims, as a result of the receipt of advances from other units of the non-financial public

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

TITLE/DESCRIPTION

sector.

Corporate equities are instruments, eg stocks and shares, being the issued capital of incorporated enterprises, which acknowledge a claim to the dividend income and a share of the residual value of the enterprise's assets after the claims of all its creditors have been met. The residual value of an enterprise includes retained earnings (eg General Reserves) and is offset by accumulated losses.

TERM: Long

ETF: 41

CONSOLIDATE WITH: 125

OTHER CLASSIFICATIONS: Borrower/lender

**226 ADVANCES RECEIVED BY ISSUE OF EQUITY IN AN  
UNINCORPORATED ENTERPRISE**

Refers to the liability of unincorporated enterprises in the form of net equity of their non-financial public sector owners. Net equity of an owner is measured as a share of the surplus of the value of the unincorporated enterprise's assets over the claims of its creditors.

TERM: Long

ETF: 41

CONSOLIDATE WITH: 126

OTHER CLASSIFICATIONS: Borrower/lender

## 23

**BORROWING**

Refers to liabilities which are incurred as loans (other than advances received) or bonds and bills issued by units of the non-financial public sector.

TERM: Long or Short

ETF: 42, 43, 4611

**231 BANK OVERDRAFTS**

This class comprises liabilities incurred by units of the non-financial public sector in the form of bank overdrafts.

An overdraft is an agreement between a bank and a client which allows the client to draw cheques up to a stated sum in excess of the funds available in the client's account.



FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

TITLE/DESCRIPTION

TERM: Short  
ETF: 4611  
CONSOLIDATE WITH: N/A  
OTHER CLASSIFICATIONS: N/A

**232 BORROWING IN OTHER SHORT TERM LOANS**

This class comprises liabilities incurred by units of the non-financial public sector in the form of loans not classified elsewhere, and issued for a term of less than one year, from financial institutions, the non-financial private sector and abroad.

Loans are direct agreements between borrowers and lenders involving the transfer of funds to the borrower (or on behalf of the borrower) and repayment to the lender over time. Included in loans are mortgages and non-marketable debentures etc.

TERM: Short  
ETF: 424, 43  
CONSOLIDATE WITH: N/A  
OTHER CLASSIFICATIONS: Borrower/lender

**233 BORROWING IN LONG TERM LOANS**

This class comprises liabilities incurred by units of the non-financial public sector in the form of loans not classified elsewhere and issued for a term of at least one year, from financial institutions, the non-financial private sector and abroad.

Loans are direct agreements between borrowers and lenders involving the transfer of funds to the borrower (or on behalf of the borrower) and repayment to the lender over time. Included in loans are mortgages and non-marketable debentures etc.

TERM: Long  
ETF: 423, 43  
CONSOLIDATE WITH: N/A  
OTHER CLASSIFICATIONS: Borrower/lender  
Local government activities (for local government units)

**234 BORROWING IN SHORT TERM BONDS AND BILLS**

Refers to liabilities incurred by units of the non-financial public sector in the form of bills issued for a term of less than one year to households, enterprises, other government units, and foreign governments or organisations. Excludes bonds and

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

## TITLE/DESCRIPTION

bills issued to other government units as an advance from those units.

Bonds and bills are written promissory agreements that are marketable and by which one party promises to pay a stated sum on demand or on a specified date to the legal holder of the document. Bonds involve a promise to pay stated interest at specified intervals over the term of the bond. Bills on the other hand are usually issued and traded at a discount from the face value so that the purchaser receives an effective rate of interest.

TERM: Short

ETF: 422, 43

CONSOLIDATE WITH: 131 in part

OTHER CLASSIFICATIONS: Borrower/lender

## 235 BORROWING IN LONG TERM BONDS

Refers to liabilities incurred by units of the non-financial public sector in the form of bonds issued for a term of at least one year to households, enterprises, other government units, and foreign governments or organisations. Excludes bonds and bills issued to other government units as an advance from those units.

Bonds are written promissory agreements that are marketable and by which one party promises to pay a stated sum on demand or on a specified date to the legal holder of the document. Bonds involve a promise to pay stated interest at specified intervals over the term of the bond.

TERM: Long

ETF: 421, 43

CONSOLIDATE WITH: 131 in part

OTHER CLASSIFICATIONS: Borrower/lender

Local government activity (for local government units)

## 24

## EQUITY OF MINORITY OWNERS

Refers to the equity in PTEs of private sector minority owners.

TERM: Long

ETF: 4812

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

TITLE/DESCRIPTION

**241 CORPORATE EQUITIES OF MINORITY SHAREHOLDERS**

Refers to the liability of incorporated PTEs, in the form of corporate equities, to minority private sector shareholders.

Corporate equities are instruments, eg stocks and shares, being the issued capital of incorporated enterprises, which acknowledge a claim to the dividend income and a share of the residual value of the enterprise's assets after the claims of all its creditors have been met.

TERM: Long

ETF: 4812

CONSOLIDATE WITH: N/A

OTHER CLASSIFICATIONS: N/A

**242 NET EQUITY OF MINORITY OWNERS IN UNINCORPORATED ENTERPRISES**

Refers to the liability of unincorporated enterprises in the form of net equity of minority private sector owners, eg the net equity of private partners in a joint venture. Net equity of an owner is measured as a share of the surplus of the value of the unincorporated enterprise's assets over the claims of its creditors.

TERM: Long

ETF: 4812

CONSOLIDATE WITH: N/A

OTHER CLASSIFICATIONS: N/A

**25****TRADE CREDIT PAYABLE**

Refers to liabilities in the form of accounts payable, accrued expenses or prepayments received.

TERM: Long or Short

ETF: 4901

**251 SHORT TERM ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Refers to the liabilities incurred for a term of less than one year by units of the non-financial public sector arising from deferred payment for goods and services supplied or income or transfers due.

TERM: Short

ETF: 4901

CONSOLIDATE WITH: N/A

OTHER CLASSIFICATIONS: N/A

FINANCIAL ASSETS AND LIABILITIES CLASSIFICATION FOR GOVERNMENT  
FINANCE STATISTICS:  
DETAILED DESCRIPTION

## GROUP

SUB-GROUP  
CLASS

TITLE/DESCRIPTION

**252 LONG TERM ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Refers to the liabilities incurred for a term of at least one year by units of the non-financial public sector arising from deferred payment for goods and services supplied or income or transfers due.

TERM: Long

ETF: 4901

CONSOLIDATE WITH: N/A

OTHER CLASSIFICATIONS: Local government activity  
(for local government units) classification

**253 PREPAYMENTS RECEIVED**

Refers to the liabilities incurred by units of the non-financial public sector as a result of the early payment (in full or part) for assets that have not yet changed ownership, for services not yet performed, or of income or transfers not yet due.

TERM: Short

ETF: 4901

CONSOLIDATE WITH: N/A

OTHER CLASSIFICATIONS: N/A

**BORROWER/LENDER CLASSIFICATION**

Code	Description
10	Commonwealth Government
11	Commonwealth general government
12	Commonwealth PTEs
20	State government
21	State general government
22	State PTEs
30	Local government
31	Local general government
32	Local PTEs
40	Financial institutions
41	Reserve Bank
42	Other banks
49	Other financial institutions
50	Non-financial private sector
60	Abroad
61	International development institutions
62	Foreign governments
69	Other abroad

**SINKING FUND INDICATOR**

Code	Description
1	Forms part of the assets of a sinking fund
2	Not part of the assets of a sinking fund

**CODING SYSTEM FOR LOCAL GOVERNMENT SUNDRY ITEMS**

Code	Description
	POPULATION
10	Population of LGA at 30 June
	AREA
20	Area of LGA at 30 June (Hectares) Rateable area
21	Rural (WA only)
22	Other (WA only) Non-rateable area
23	Ex gratia payments received (WA only) Nil payments received
24	Municipal property and road reserves (WA only)
25	Other (WA only)
26	Expenditure on non-rateable land (\$ WA only)

Code	Description
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**PROPERTIES AND VALUATIONS**

Number of rateable properties

30	Unimproved value (UCV, UV)
31	Residential (WA only)
32	Commercial and industrial (WA only)
33	Rural (WA only)
34	Mining (WA only)
35	Site or land value (SV, LV)
36	Annual value (AAV, AV, NAV, GRV)
37	Residential (GRV - WA only)
38	Commercial and industrial (GRV - WA only)
39	Rural (GRV - WA only)
40	Mining (GRV - WA only)
41	Capital value (CV)
80	Dual rated properties (SV and NAV - Vic only)
81	Supplementary valuations (SV and NAV - Vic only)

Valuations used for current year (\$)

42	Unimproved value (UCV, UV)
43	Site or land value (SV, LV)
44	Least rate in the dollar (SV - Vic only)
45	Highest rate in the dollar (SV - Vic only)
46	Annual value (AAV, AV, NAV, GRV)
47	Least rate in the dollar (NAV - Vic only)
48	Highest rate in the dollar (NAV - Vic only)
49	Capital value (CV)

Year of valuation

50	Unimproved value (UCV, UV)
51	Site or land value (SV, LV)
52	Annual value (AAV, AV, NAV, GRV)
53	Capital value (CV)

Gross rates levied (\$)

54	Residential (WA only)
55	Commercial and industrial (WA only)
56	Rural (WA only)
57	Mining (WA only)

Annual rates - amount in the dollar (cents)

58	Annual value (GRV - WA only)
59	Unimproved value (UV - WA only)

Code	Description
------	-------------

## ORDINARY SERVICES RATES ANALYSIS (\$)

60	Arrears at beginning of year
61	Gross rates levied (or demanded) during year
62	Discounts
63	Remissions allowed and other reductions - pensioner rates
64	Remissions allowed and other reductions - other rates
65	Government subsidies received in respect of pensioner rates
66	Government subsidies received in respect of other rates
67	Penalties charged on overdue rates
68	Cash collections

## ROADS (KILOMETRES)

	Length of roads in LGA at end of year
70	Sealed
71	Formed and surfaced
72	Formed only
73	Unformed

## UNIT CLASSIFICATIONS

## LEVEL OF GOVERNMENT CLASSIFICATION

1	Commonwealth
2	State
3	Local - municipal
4	Local - other

## STATE OF JURISDICTION CLASSIFICATION

1	New South Wales
2	Victoria
3	Queensland
4	South Australia
5	Western Australia
6	Tasmania
7	Northern Territory
8	Australian Capital Territory

## ADMINISTRATIVE SECTOR CLASSIFICATION

1	Budget
2	Non-budget

## INSTITUTIONAL SECTOR CLASSIFICATION

120	Public trading enterprises
121	Commodity marketing authorities
122	Other public trading enterprises
300	General government

Recommended retail price: \$22.50



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